

Administrative Services

Mission Statement

Finance & Purchasing

To provide leadership in responsibly managing the City's financial resources.

Graphics

To assist City Divisions in reaching their goals through creative visual communications.

Risk Management

To effectively control and reduce the City's exposure to risk through the centralized administration of a comprehensive risk management program. Risk management is comprised of three separate sections: workers' compensation, safety, and insurance services. Our goal is to provide professional, cost effective solutions to safeguard the public, the City's assets and our employees.

	Expenditures Actual 2006-07	Current Year Appropriation 2007-08	Year to Date Expenditures 12/31/07	Estimated 2007-08	Budget 2008-09
General Fund					
<u>Finance</u>					
Administration {101-164}	1,389,100	1,491,747	911,466	1,408,540	1,367,262
Accounts Payable {101-165}	239,018	280,804	141,400	283,575	305,164
Budget {101-166}	127,964	197,249	93,258	198,797	216,619
Accounting{101-167}	557,961	998,033	355,451	736,430	814,697
Grants {101-168}	161,867	(306,699)	-	-	-
Payroll {101-169}	427,403	376,642	193,047	382,341	413,255
Purchasing {101-162}	370,854	426,991	196,224	399,036	430,145
Transfer to Other Funds	6,329,611	6,004,836	6,004,836	14,004,836	7,891,761
Total Budget Underexpenditures	-	(2,000,000)	-	(2,000,000)	(2,000,000)
<u>Risk Management</u>					
Enterprise Services {101-212}	366,566	1,011,881	250,391	961,065	654,776
Total General Fund	\$ 9,970,343	\$ 8,481,484	\$ 8,146,073	\$ 16,374,620	\$ 10,093,679

Administrative Services

	Expenditures Actual 2006-07	Current Year Appropriation 2007-08	Year to Date Expenditures 12/31/07	Estimated 2007-08	Budget 2008-09
Other Funds					
Capital Improvement Fund Transfers {Fund 401}	-	-	-	-	2,800,000
Unemployment Insurance Fund {Fund 610}	180,822	160,000	91,917	184,000	193,000
Uninsurable Litigation Fund {Fund 611}	3,093,846	2,586,000	-	-	-
Liability Insurance Fund {Fund 612}	9,565,952	651,000	3,169,461	6,338,135	6,200,000
Auto Insurance Fund {Fund 613}	968,830	731,000	182,133	-	-
Dental Insurance Fund {Fund 615}	1,339,581	1,209,000	666,672	1,334,000	1,466,000
Medical Insurance Fund {Fund 616}	11,629,892	9,833,000	5,880,977	12,122,000	13,332,000
Vision Insurance Fund {Fund 617}	102,721	98,000	153,605	307,000	316,000
Employee Benefits Fund {Fund 640}	2,684,213	2,524,000	477,212	954,000	987,000
Post Employment{Fund 641}	-	-	996,129	1,993,000	2,079,000
Graphics Operation Fund {Fund 650}	725,367	765,121	323,625	708,264	768,164
Admin. Services Grand Total	\$ 40,261,567	\$ 27,038,605	\$ 20,087,804	\$ 40,315,019	\$ 38,234,843
	Actual 2006-07	Current Year 2007-08		Estimated 2007-08	Budget 2008-09
Total Salaried Positions	42.90	44.40		44.40	43.40

2007-08 Accomplishments	Corresponding Citywide Strategic Goals
Finance	
Updated Accounting procedures.	Trust in Government
Supported of City's communication efforts by producing multi-lingual printed materials.	Diversity
Supported of the transition from printed media to digital format.	Technology
Completed the Payroll Upgrade to Version 8.9.	Technology
Implemented Accounts Receivable in PeopleSoft GFS.	Technology
Purchased new color copier to comply with increased demands.	Technology
Provided translation services as requested by our customers.	Diversity
Submitted several city-wide documents for inclusion on the City's website.	Trust in Government

C - 2

Administrative Services

2007-08 Accomplishments	Corresponding Citywide Strategic Goals
<u>Risk Management</u>	
Expanded Evening Hours for Customers to three evenings per week until 8:00 PM.	Community Services & Facilities
Conducted 16 Special Events on weekends to increase sales and citizen awareness of our services.	Community Services & Facilities
Marketed the use of City Facilities (primarily the old Police Building) for filming of motion pictures and television. The building was rented out 45 days for filming which resulted in a revenue increase of 49% over fiscal year 2006-07.	Community Services & Facilities
Issued Request for Proposal for new Liability Reporting System, selected most qualified vendor/application that meets our needs.	Economic Vitality
Conducted Insurance Training class through Glendale University on Insurance and Risk Management Issues.	Economic Vitality
Developed new program for insuring proper Insurance Coverage's on all Capital Projects.	Economic Vitality
Enhanced Property Insurance Coverage by changing from a "Group Coverage Plan" to a "Direct Write Plan", this enabled expanded coverage's at a reduced premium.	Economic Vitality

2008-09 Goals	Corresponding Citywide Strategic Goals
<u>Finance</u>	
Continue to update Accounting procedures.	Trust in Government
Continue to improve upon our digital capabilities by acquisition of new equipment/technology.	Technology
Continue to support the City's communication efforts by producing multi-lingual printed materials.	Diversity
Evaluation of possible Budget Management Applications.	Technology/Trust in Government
Support the transition from printed media to digital format.	Technology
Evaluation of Time Clock Application.	Technology
Upgrade existing equipment to meet changing demands.	Technology
Increase the use of recycled papers.	Trust in Government
Support the marketing needs of the City through design and printing of materials.	Trust in Government

Administrative Services

2008-09 Goals	Corresponding Citywide Strategic Goals
<u>Risk Management</u>	
Increase sales and promoting of our services to the Community.	Community Services & Facilities
Implement DMV services such as Registration Renewals, Title Changes and Change in Ownership. This will help to promote the other services that we offer, thereby increasing sales of all services.	Community Services & Facilities / Economic Vitality
Increase rental of City Property for Filming while not affecting City Operations.	Economic Vitality
Maintain State Department's Quality Passport Acceptance Certification by providing excellent customer service.	Community Services & Facilities
Implement new Liability Reporting System.	Economic Vitality
Conduct training for Glendale University on Insurance and Risk Management policies and procedures.	Economic Vitality
Implement quarterly meetings with all departments to review and discuss Liability and other Risk Management issues. Provide current detailed information on a departmental and citywide basis on Liability and Risk Management operations.	Economic Vitality
Complete the transfer of Liability Claims Operations from Legal to Risk Management.	Economic Vitality

C - 4

Account Summary	<u>Actual Expenditures 2006-07</u>	<u>Current Year 2007-08</u>	<u>Year to Date Expenditure 12/31/07</u>	<u>Estimated Expenditures 2007-08</u>	<u>Budget 2008-09</u>
<u>Financial</u>					
Salaries & Benefits	346,934	402,311	186,742	374,356	405,543
Maintenance & Operation	23,919	24,680	9,482	24,680	24,602
Capital	-	-	-	-	-
Charges - Other Depts	-	-	-	-	-
Total	<u>\$ 370,854</u>	<u>\$ 426,991</u>	<u>\$ 196,224</u>	<u>\$ 399,036</u>	<u>430,145</u>

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2

Personnel Classification Detail

	Actual 2006-07	Budget 2007-08	Revised Budget 2007-08	Budget 2008-09
Accounting Services Specialist	0.00	1.00	1.00	1.00
Administrative Associate	1.00	0.00	0.00	0.00
Buyer	1.00	2.00	2.00	2.00
Office Services Specialist II	2.00	1.00	1.00	1.00
Purchasing Administrator	1.00	1.00	1.00	1.00
TOTAL	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>

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9

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
<u>Salaries & Benefits</u>					
41100 Salaries	278,073	326,105	151,305	302,610	324,663
41300 Hourly Wages	-	125	-	125	128
41600 Compensated Absences	4,838	5,544	2,650	5,544	5,519
41700 Other Benefits	1,135	600	48	600	600
41800 Life Insurance	384	1,087	214	428	438
41900 Disability Insurance	1,535	1,910	808	1,615	1,715
42000 Vision Insurance	486	516	667	1,334	1,380
42100 Medical Insurance	23,955	22,674	11,681	23,361	23,310
42200 Dental Insurance	2,146	2,375	888	1,775	1,597
42300 Unemployment Insurance	288	326	151	303	325
42400 Compensation Insurance	1,585	1,794	832	1,664	3,915
42500 Medicare	3,344	4,022	1,815	3,629	4,029
42700 PERS Retirement	29,164	35,233	15,684	31,368	37,924
Total	<u>\$ 346,934</u>	<u>\$ 402,311</u>	<u>\$ 186,742</u>	<u>\$ 374,356</u>	<u>405,543</u>

Maintenance & Operation Detail

42800 Auto Allowance	409	639	443	639	639
43110 Contractual Services	-	202	-	-	-
43150 City Services	131	70	-	-	-
44120 Repairs to Office Equipment	29	639	29	639	639
44300 Telephone	4,702	1,863	2,545	5,090	5,090
44450 Postage	1,185	1,665	716	1,665	1,665
44550 Travel	4,001	3,521	1,378	3,521	3,050
44650 Training	154	533	64	533	533
44700 Computer Software	-	533	-	-	533
44750 Insurance & Surety Bonds	4,899	5,311	3,026	6,052	7,154
44800 Membership & Dues	724	880	580	880	880
45050 Periodicals & Newspapers	19	107	19	107	107
45100 Books	-	267	-	-	-
45150 Furniture & Equipment	5,755	600	66	600	600

C - 7

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
45250 Office Supplies	1,376	5,264	370	3,039	1,875
45300 Small Tools	20	-	-	-	-
45450 Printing & Graphics	50	-	185	200	200
46900 Business Meetings	393	100	36	100	100
47000 Miscellaneous	73	2,486	25	1,615	1,537
Total	<u>\$ 23,919</u>	<u>\$ 24,680</u>	<u>\$ 9,482</u>	<u>\$ 24,680</u>	<u>24,602</u>

Account Summary	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
<u>Financial</u>					
Salaries & Benefits	426,700	547,148	178,650	502,515	554,223
Maintenance & Operation	962,401	944,599	732,816	906,025	813,039
Capital	-	-	-	-	-
Charges - Other Depts	-	-	-	-	-
Budgeted Underexpenditure	-	-	-	-	-
Total	<u>\$ 1,389,100</u>	<u>\$ 1,491,747</u>	<u>\$ 911,466</u>	<u>\$ 1,408,540</u>	<u>\$ 1,367,262</u>

Personnel Classification Detail

	Actual 2006-07	Budget 2007-08	Revised Budget 2007-08	Budget 2008-09
Administrative Analyst	0.00	0.00	0.00	0.00
Assistant Director - Finance	1.00	1.00	1.00	1.00
Director of Administrative Services	1.00	1.00	0.00	0.00
Director of Finance	0.00	0.00	1.00	1.00
Executive Secretary (Steno) (Conf)	1.00	0.00	0.00	0.00
Office Services Specialist II	1.00	1.00	1.00	1.00
Office Services Supervisor	0.00	1.00	1.00	1.00
TOTAL	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
<u>Salaries & Benefits</u>					
41100 Salaries	325,862	423,577	136,874	375,000	427,629
41200 Overtime	756	-	-	-	-
41300 Hourly Wages	8,862	11,588	3,855	15,000	5,551
41600 Compensated Absences	5,630	7,201	2,193	7,201	7,342
41700 Other Benefits	618	1,000	20	1,000	1,050
41800 Life Insurance	707	1,412	301	1,412	667
41900 Disability Insurance	2,187	3,467	814	3,467	1,832
42000 Vision Insurance	588	672	276	1,104	1,104
42100 Medical Insurance	37,144	39,352	16,244	39,352	45,861
42200 Dental Insurance	3,235	3,719	1,324	3,719	2,648
42300 Unemployment Insurance	346	424	141	424	432
42400 Compensation Insurance	1,905	2,330	774	2,330	4,328
42500 Medicare	3,959	5,408	1,597	5,408	5,223
42600 Social Security/PARS	35	-	50	100	108
42700 PERS Retirement	34,865	46,998	14,188	46,998	50,448
Total	<u>\$ 426,700</u>	<u>\$ 547,148</u>	<u>\$ 178,650</u>	<u>\$ 502,515</u>	<u>\$ 554,223</u>

Maintenance & Operation Detail

42800 Auto Allowance	5,779	5,012	2,940	5,880	5,880
43110 Contractual Services	196,581	243,000	71,177	216,693	61,000
43113 County Property Tax Admin	579,680	600,000	642,201	642,201	700,000
43150 City Services	22,784	10,000	-	-	-
44120 Repairs to Office Equipment	44	983	44	500	500
44250 Communications Maint	(240)	-	-	-	-
44300 Telephone	2,373	573	1,347	2,695	2,500
44450 Postage	34	11,186	5,259	11,186	11,186
44550 Travel	1,291	4,219	-	4,000	5,480
44650 Training	1,517	2,457	-	2,000	2,000
44700 Computer Software	107,306	246	-	246	246
44750 Insurance & Surety Bonds	6,100	7,200	2,890	5,779	9,022

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
44760 Regulatory	136	-	143	-	-
44800 Membership & Dues	445	246	478	500	250
45050 Periodicals & Newspapers	158	147	319	147	147
45100 Books	565	123	80	123	123
45150 Furniture & Equipment	15,847	983	-	983	983
45170 Computer Hardware	43	-	-	-	-
45250 Office Supplies	11,116	40,725	5,780	7,500	7,500
45350 General Supplies	332	15,430	-	5,000	5,000
45400 Reports & Publications	200	-	-	-	-
45450 Printing & Graphics	6,224	-	-	-	-
46900 Business Meetings	3,225	92	158	92	92
47000 Miscellaneous	860	1,977	-	500	1,130
Total	\$ 962,401	\$ 944,599	\$ 732,816	\$ 906,025	\$ 813,039

Account Summary	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
<u>Financial</u>					
Salaries & Benefits	229,335	263,893	134,782	269,638	291,589
Maintenance & Operation	9,683	16,911	6,617	13,937	13,575
Capital	-	-	-	-	-
Charges - Other Depts	-	-	-	-	-
Budgeted Underexpenditure	-	-	-	-	-
Total	<u>\$ 239,018</u>	<u>\$ 280,804</u>	<u>\$ 141,400</u>	<u>\$ 283,575</u>	<u>\$ 305,164</u>

Personnel Classification Detail

	Actual 2006-07	Budget 2007-08	Revised Budget 2007-08	Budget 2008-09
Accounting Services Specialist	2.00	1.00	2.00	2.00
Accounts Payable Supervisor	0.00	1.00	1.00	1.00
Principal Accounting Technician	1.00	1.00	1.00	1.00
Senior Accounting Services Specialist	0.00	1.00	0.00	0.00
Senior Accounting Technician	1.00	0.00	0.00	0.00
TOTAL	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09	
<u>Salaries & Benefits</u>						
41100	Salaries	173,210	205,634	101,286	202,572	215,725
41200	Overtime	518	-	13	100	-
41300	Hourly Wages	11,677	5,691	6,423	12,845	13,230
41600	Compensated Absences	3,031	3,411	1,824	3,649	3,664
41700	Other Benefits	450	300	-	-	600
41800	Life Insurance	211	667	166	333	302
41900	Disability Insurance	875	845	549	1,098	1,156
42000	Vision Insurance	293	180	552	1,104	1,104
42100	Medical Insurance	15,332	20,000	10,352	20,703	23,494
42200	Dental Insurance	1,276	1,477	700	1,399	1,399
42300	Unemployment Insurance	194	201	108	216	216
42400	Compensation Insurance	1,069	1,103	593	1,185	2,699
42500	Medicare	1,775	2,099	1,052	2,104	2,137
42700	PERS Retirement	19,424	22,285	11,165	22,330	25,863
	Total	\$ 229,335	\$ 263,893	\$ 134,782	\$ 269,638	\$ 291,589

Maintenance & Operation Detail

43150	City Services	902	1,000	509	1,018	1,018
44120	Repairs to Office Equipment	221	789	-	-	-
44300	Telephone	1,726	460	870	1,741	1,500
44450	Postage	883	2,957	-	-	-
44650	Training	590	1,972	-	1,972	1,972
44700	Computer Software	-	197	-	-	-
44750	Insurance & Surety Bonds	3,303	3,250	2,154	4,309	5,030
44800	Membership & Dues	985	197	-	-	-
45050	Periodicals & Newspapers	-	118	-	-	-
45100	Books	-	99	-	-	-
45150	Furniture & Equipment	-	789	-	323	323
45250	Office Supplies	824	3,238	1,134	2,000	1,236
45350	General Supplies	-	185	41	100	100

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
45450 Printing & Graphics	15	-	1,823	1,900	1,900
46900 Business Meetings	158	74	86	74	74
47000 Miscellaneous	76	1,586	-	500	422
Total	\$ 9,683	\$ 16,911	\$ 6,617	\$ 13,937	\$ 13,575

Account Summary	<u>Actual Expenditures 2006-07</u>	<u>Current Year 2007-08</u>	<u>Year to Date Expenditure 12/31/07</u>	<u>Estimated Expenditures 2007-08</u>	<u>Budget 2008-09</u>
<u>Financial</u>					
Salaries & Benefits	124,419	180,867	91,374	183,524	197,525
Maintenance & Operation	3,545	16,382	1,883	15,273	19,094
Capital	-	-	-	-	-
Charges - Other Depts	-	-	-	-	-
Budgeted Underexpenditure	-	-	-	-	-
Total	<u>\$ 127,964</u>	<u>\$ 197,249</u>	<u>\$ 93,258</u>	<u>\$ 198,797</u>	<u>\$ 216,619</u>

Personnel Classification Detail

	Actual 2006-07	Budget 2007-08	Revised Budget 2007-08	Budget 2008-09
Accountant I	0.00	0.00	1.00	1.00
Administrative Associate	1.00	1.00	0.00	0.00
Executive Analyst	0.75	1.00	1.00	1.00
TOTAL	<u>1.75</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
<u>Salaries & Benefits</u>					
41100 Salaries	98,392	146,595	72,666	145,332	153,931
41600 Compensated Absences	1,693	2,119	1,308	2,616	2,617
41700 Other Benefits	350	500	-	500	600
41800 Life Insurance	209	408	149	299	305
41900 Disability Insurance	615	1,042	452	903	950
42000 Vision Insurance	227	336	138	552	552
42100 Medical Insurance	9,663	12,576	6,978	13,955	15,063
42200 Dental Insurance	848	1,254	636	1,272	1,272
42300 Unemployment Insurance	103	125	73	145	154
42400 Compensation Insurance	568	685	400	799	1,868
42500 Medicare	1,425	1,766	1,043	2,086	2,232
42700 PERS Retirement	10,325	13,461	7,532	15,065	17,981
Total	<u>\$ 124,419</u>	<u>\$ 180,867</u>	<u>\$ 91,374</u>	<u>\$ 183,524</u>	<u>\$ 197,525</u>

<u>Maintenance & Operation Detail</u>					
43110 Contractual Services	-	11,307	-	11,307	15,000
44120 Repairs to Office Equipment	-	190	-	-	-
44300 Telephone	576	111	290	580	400
44450 Postage	-	713	-	-	-
44550 Travel	-	214	-	-	-
44650 Training	820	475	30	329	298
44700 Computer Software	-	48	-	-	-
44750 Insurance & Surety Bonds	1,756	1,700	1,453	2,907	3,396
44800 Membership & Dues	196	48	110	150	-
45050 Periodicals & Newspapers	-	28	-	-	-
45100 Books	-	24	-	-	-
45150 Furniture & Equipment	-	190	-	-	-
45250 Office Supplies	185	889	-	-	-
45350 General Supplies	-	45	-	-	-
46900 Business Meetings	-	18	-	-	-
47000 Miscellaneous	11	382	-	-	-
Total	<u>\$ 3,545</u>	<u>\$ 16,382</u>	<u>\$ 1,883</u>	<u>\$ 15,273</u>	<u>\$ 19,094</u>

Account Summary	<u>Actual Expenditures 2006-07</u>	<u>Current Year 2007-08</u>	<u>Year to Date Expenditure 12/31/07</u>	<u>Estimated Expenditures 2007-08</u>	<u>Budget 2008-09</u>
<u>Financial</u>					
Salaries & Benefits	441,253	954,572	296,401	640,275	714,015
Maintenance & Operation	116,708	43,461	59,050	96,155	100,682
Capital	-	-	-	-	-
Charges - Other Depts	-	-	-	-	-
Budgeted Underexpenditure	-	-	-	-	-
Total	<u>\$ 557,961</u>	<u>\$ 998,033</u>	<u>\$ 355,451</u>	<u>\$ 736,430</u>	<u>\$ 814,697</u>

Personnel Classification Detail

	Actual 2006-07	Budget 2007-08	Revised Budget 2007-08	Budget 2008-09
Accountant	1.00	0.00	0.00	0.00
Accountant I	0.00	4.15	4.15	4.15
Accounting Services Specialist	2.00	1.00	1.00	1.00
Accounting Services Administrator	0.00	0.90	0.90	0.90
Administrative Associate	1.00	0.00	0.00	0.00
Principal Accountant	1.00	0.00	0.00	0.00
Senior Accountant	0.00	1.85	1.85	1.85
Senior Accounting Services Specialist	1.00	0.00	0.00	0.00
TOTAL	<u>6.00</u>	<u>7.90</u>	<u>7.90</u>	<u>7.90</u>

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09	
<u>Salaries & Benefits</u>						
41100	Salaries	341,827	811,453	235,491	510,000	553,224
41300	Hourly Wages	9,747	-	668	1,500	-
41600	Compensated Absences	5,641	9,572	4,207	9,572	9,405
41700	Other Benefits	2,215	1,500	47	95	1,800
41800	Life Insurance	495	1,855	434	868	900
41900	Disability Insurance	1,745	3,939	1,408	2,816	2,900
42000	Vision Insurance	638	1,155	872	1,744	2,484
42100	Medical Insurance	33,337	50,210	22,300	50,210	59,312
42200	Dental Insurance	3,213	6,449	2,464	6,449	4,451
42300	Unemployment Insurance	360	563	236	472	553
42400	Compensation Insurance	1,980	3,097	1,299	2,598	6,342
42500	Medicare	4,109	3,972	2,597	5,195	8,022
42600	Social Security/PARS	33	-	9	17	-
42700	PERS Retirement	35,912	60,807	24,370	48,739	64,622
	Total	<u>\$ 441,253</u>	<u>\$ 954,572</u>	<u>\$ 296,401</u>	<u>\$ 640,275</u>	<u>\$ 714,015</u>

Maintenance & Operation Detail

42800	Auto Allowance	247	-	-	-	-
43110	Contractual Services	98,239	-	45,912	70,000	70,000
43150	City Services	354	300	264	528	-
44120	Repairs to Office Equipment	-	1,522	416	1,522	1,522
44300	Telephone	1,152	965	1,160	2,321	2,000
44450	Postage	15,165	3,207	2,520	3,207	3,207
44650	Training	1,537	2,304	30	2,304	2,304
44700	Computer Software	147	381	-	-	-
44750	Insurance & Surety Bonds	6,120	10,697	4,723	9,446	12,314
44760	Regulatory	1,046	-	350	400	-
44800	Membership & Dues	361	381	698	381	381
45050	Periodicals & Newspapers	175	228	-	228	228

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
45100 Books	-	190	-	190	190
45150 Furniture & Equipment	(14,304)	1,022	-	500	500
45250 Office Supplies	4,841	4,116	1,417	2,000	2,000
45350 General Supplies	-	15,444	-	1,235	5,000
45400 Reports & Publications	-	-	595	750	-
45450 Printing & Graphics	281	-	-	-	-
46900 Business Meetings	244	143	-	143	143
47000 Miscellaneous	1,103	2,561	966	1,000	893
Total	<u>\$ 116,708</u>	<u>\$ 43,461</u>	<u>\$ 59,050</u>	<u>\$ 96,155</u>	<u>\$ 100,682</u>

Account Summary	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
<u>Financial</u>					
Salaries & Benefits	155,455	(306,699)	-	-	-
Maintenance & Operation	6,412	-	-	-	-
Capital	-	-	-	-	-
Charges - Other Depts	-	-	-	-	-
Budgeted Underexpenditure	-	-	-	-	-
Total	<u>\$ 161,867</u>	<u>(\$ 306,699)</u>	<u>-</u>	<u>-</u>	<u>-</u>

Personnel Classification Detail

	Actual 2006-07	Budget 2007-08	Revised Budget 2007-08	Budget 2008-09
Accountant I	0.00	0.00	0.00	0.00
Accounting Services Administrator	0.00	0.00	0.00	0.00
Accounting Systems Administrator	0.90	0.00	0.00	0.00
Administrative Associate	0.15	0.00	0.00	0.00
Senior Accountant	0.10	0.00	0.00	0.00
TOTAL	<u>1.15</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
<u>Salaries & Benefits</u>					
41100 Salaries	123,722	(306,699)	-	-	-
41600 Compensated Absences	2,100	-	-	-	-
41700 Other Benefits	5	-	-	-	-
41800 Life Insurance	303	-	-	-	-
41900 Disability Insurance	818	-	-	-	-
42000 Vision Insurance	286	-	-	-	-
42100 Medical Insurance	13,437	-	-	-	-
42200 Dental Insurance	1,254	-	-	-	-
42300 Unemployment Insurance	129	-	-	-	-
42400 Compensation Insurance	708	-	-	-	-
42500 Medicare	233	-	-	-	-
42700 PERS Retirement	12,461	-	-	-	-
Total	<u>\$ 155,455</u>	<u>(\$ 306,699)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Maintenance & Operation Detail</u>					
43150 City Services	2,614	-	-	-	-
44300 Telephone	1,152	-	-	-	-
44750 Insurance & Surety Bonds	2,187	-	-	-	-
45250 Office Supplies	16	-	-	-	-
45400 Reports & Publications	425	-	-	-	-
47000 Miscellaneous	17	-	-	-	-
Total	<u>\$ 6,412</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Account Summary	<u>Actual Expenditures 2006-07</u>	<u>Current Year 2007-08</u>	<u>Year to Date Expenditure 12/31/07</u>	<u>Estimated Expenditures 2007-08</u>	<u>Budget 2008-09</u>
<u>Financial</u>					
Salaries & Benefits	284,326	351,277	159,026	324,812	365,269
Maintenance & Operation	143,076	25,365	34,022	57,529	47,986
Capital	-	-	-	-	-
Charges - Other Depts	-	-	-	-	-
Budgeted Underexpenditure	-	-	-	-	-
Total	<u>\$ 427,403</u>	<u>\$ 376,642</u>	<u>\$ 193,047</u>	<u>\$ 382,341</u>	<u>\$ 413,255</u>

Personnel Classification Detail

	Actual 2006-07	Budget 2007-08	Revised Budget 2007-08	Budget 2008-09
Accountant I	0.00	1.00	1.00	1.00
Accounting Services Specialist	0.25	0.25	0.00	0.00
Accounting Supervisor	0.00	0.00	0.00	0.00
Administrative Associate	1.00	0.00	0.00	0.00
Assistant Finance Director	0.00	0.00	0.00	0.00
Payroll Supervisor	0.90	0.90	0.90	0.90
Senior Accounting Services Specialist	1.00	1.00	1.25	1.25
Senior Accounting Technician	0.00	0.00	0.00	0.00
Senior Accounting Technician (Confid.)	1.00	1.00	1.00	1.00
TOTAL	<u>4.15</u>	<u>4.15</u>	<u>4.15</u>	<u>4.15</u>

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
<u>Salaries & Benefits</u>					
41100 Salaries	215,096	252,251	119,640	239,280	260,768
41200 Overtime	2,264	2,781	386	2,781	2,864
41300 Hourly Wages	2,802	19,699	2,207	9,036	9,307
41600 Compensated Absences	3,812	4,288	2,110	4,220	4,412
41700 Other Benefits	492	500	47	94	600
41800 Life Insurance	304	824	171	341	329
41900 Disability Insurance	1,302	2,138	722	1,443	1,456
42000 Vision Insurance	398	456	544	1,088	1,380
42100 Medical Insurance	28,741	32,000	17,224	34,449	43,731
42200 Dental Insurance	2,725	2,336	1,489	2,978	3,610
42300 Unemployment Insurance	228	252	122	244	260
42400 Compensation Insurance	1,257	1,387	672	1,345	3,147
42500 Medicare	2,269	2,994	1,261	2,521	2,894
42600 Social Security/PARS	36	-	29	189	195
42700 PERS Retirement	22,598	29,371	12,402	24,803	30,316
Total	<u>\$ 284,326</u>	<u>\$ 351,277</u>	<u>\$ 159,026</u>	<u>\$ 324,812</u>	<u>\$ 365,269</u>

Maintenance & Operation Detail

42800 Auto Allowance	375	-	323	645	-
43110 Contractual Services	20,650	-	9,645	17,000	17,000
43150 City Services	10,712	8,200	3,075	8,200	8,200
44100 Repairs to Equipment	-	-	163	170	-
44120 Repairs to Office Equipment	-	781	555	700	400
44300 Telephone	1,066	455	290	580	400
44450 Postage	1,101	2,931	-	-	-
44650 Training	1,055	1,955	-	-	-
44700 Computer Software	83,514	195	6,533	6,750	-
44750 Insurance & Surety Bonds	3,886	4,173	2,445	4,889	6,103
44800 Membership & Dues	330	195	-	195	195

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
45050 Periodicals & Newspapers	1,530	118	-	-	-
45100 Books	233	97	-	-	-
45150 Furniture & Equipment	-	781	275	300	268
45250 Office Supplies	15,840	3,655	8,388	15,000	15,000
45350 General Supplies	1,415	184	5	100	-
45450 Printing & Graphics	978	-	2,326	2,500	-
46900 Business Meetings	328	73	-	-	-
47000 Miscellaneous	63	1,572	-	500	420
Total	<u>\$ 143,076</u>	<u>\$ 25,365</u>	<u>\$ 34,022</u>	<u>\$ 57,529</u>	<u>\$ 47,986</u>

Account Summary	<u>Actual Expenditures 2006-07</u>	<u>Current Year 2007-08</u>	<u>Year to Date Expenditure 12/31/07</u>	<u>Estimated Expenditures 2007-08</u>	<u>Budget 2008-09</u>
<u>Financial</u>					
Salaries & Benefits	172,498	263,181	108,501	219,292	208,611
Maintenance & Operation	194,068	748,700	141,890	741,773	446,165
Capital	-	-	-	-	-
Charges - Other Depts	-	-	-	-	-
Total	<u>\$ 366,566</u>	<u>\$ 1,011,881</u>	<u>\$ 250,391</u>	<u>\$ 961,065</u>	<u>\$ 654,776</u>

Personnel Classification Detail

	Actual	Budget	Revised	Budget
	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Administrative Analyst	1.00	1.00	1.00	0.00
Administrative Assistant	0.00	1.00	1.00	1.00
Administrative Associate	1.00	0.00	0.00	0.00
Customer Service Representative	1.00	0.00	0.00	0.00
Sr. Office Services Specialist	0.00	1.00	1.00	1.00
TOTAL	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>2.00</u>

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
<u>Salaries & Benefits</u>					
41100 Salaries	98,149	173,316	53,884	125,000	116,806
41200 Overtime	5,139	-	4,297	8,600	-
41300 Hourly Wages	41,251	54,075	34,511	54,075	55,697
41600 Compensated Absences	1,729	1,967	960	1,919	1,534
41700 Other Benefits	-	800	-	-	600
41800 Life Insurance	55	38	43	87	67
41900 Disability Insurance	429	579	245	490	514
42000 Vision Insurance	55	456	276	552	828
42100 Medical Insurance	10,619	10,539	5,654	11,309	12,206
42200 Dental Insurance	998	-	500	1,000	1,000
42300 Unemployment Insurance	152	169	93	185	90
42400 Compensation Insurance	1,676	934	510	1,020	732
42500 Medicare	1,373	2,463	960	1,919	1,343
42600 Social Security/PARS	539	-	309	618	-
42700 PERS Retirement	10,332	17,845	6,259	12,518	17,194
Total	<u>\$ 172,498</u>	<u>\$ 263,181</u>	<u>\$ 108,501</u>	<u>\$ 219,292</u>	<u>\$ 208,611</u>

Maintenance & Operation Detail

42800 Auto Allowance	89	-	-	300	300
43050 Repair Buildings & Grounds	-	-	204	500	1,500
43060 Utilities	14,878	11,000	5,069	12,200	12,967
43080 Rent	144	26,280	3,616	5,000	26,280
43110 Contractual Services	141,927	689,600	114,684	689,600	376,419
43150 City Services	35	70	-	-	-
44100 Repairs to Equipment	111	500	-	-	-
44200 Advertising	120	1,500	2,085	3,622	2,500
44300 Telephone	-	-	1,417	2,833	3,000
44450 Postage	4,956	1,000	3,907	5,000	2,500
44550 Travel	28	-	590	600	-
44600 Laundry & Towel Service	46	-	-	-	-

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
44650 Training	-	750	52	952	500
44700 Computer Software	-	-	415	650	500
44750 Insurance & Surety Bonds	2,965	2,200	2,156	4,312	5,093
44800 Membership & Dues	113	-	-	-	-
45100 Books	-	-	20	100	100
45150 Furniture & Equipment	755	3,950	216	2,000	2,000
45170 Computer Hardware	-	-	92	100	-
45250 Office Supplies	3,803	3,600	1,738	3,475	3,600
45300 Small Tools	11	-	-	200	250
45350 General Supplies	-	1,000	-	500	500
45450 Printing & Graphics	-	500	21	600	1,000
46000 Depreciation	5,012	6,000	3,000	6,000	6,000
46900 Business Meetings	984	250	130	250	250
47000 Miscellaneous	18,091	500	2,479	2,979	906
Total	<u>\$ 194,068</u>	<u>\$ 748,700</u>	<u>\$ 141,890</u>	<u>\$ 741,773</u>	<u>\$ 446,165</u>

Transfer To Other Funds

Account Summary		Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
	<u>Financial</u>					
48020	Transfer - Nutritional Meals (Seniors)	136,911	136,911	136,911	136,911	136,911
48020	Transfer - Fire Paramedic	1,150,000	1,450,000	1,450,000	1,450,000	2,150,000
48020	Transfer - Police Staffing Aug. Fund	1,000,000	1,250,000	1,250,000	1,250,000	1,836,831
48020	Transfer - Special Revenue	4,000	13,875	13,875	13,875	-
48040	Transfer - Capital Funds	935,700	46,000	46,000	1,546,000	1,300,000
48050	Transfer - Public Service	-	-	-	-	-
48060	Transfer-Misc Enterprise	-	5,050	5,050	5,050	-
48070	Transfer-Applic Software Repl	200,000	200,000	200,000	200,000	-
48070	Transfer-Wireless Comm Sys	1,098,000	1,098,000	1,098,000	1,098,000	1,098,000
48070	Transfer-Tech. Equip. Repl.	840,000	840,000	840,000	840,000	802,000
48070	Transfer-Financial System	580,000	580,000	580,000	580,000	440,000
48070	Transfer-Citywide Doc Mgmt Sys	95,000	95,000	95,000	95,000	28,019
48070	Transfer-Police CAD/RMS	290,000	290,000	290,000	290,000	100,000
48070	Transfer - Internal Service	-	-	-	6,500,000	-
	Total	<u>\$ 6,329,611</u>	<u>\$ 6,004,836</u>	<u>\$ 6,004,836</u>	<u>\$ 14,004,836</u>	<u>\$ 7,891,761</u>

EQUIPMENT RESERVE FUND
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2009
FUND 601

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Estimated Financing Resources</u>					
<u>Revenue</u>					
Charges For Services	1,681,271	1,596,000	1,022,577	1,596,000	2,000,000
Misc & Non-Operating Revenue	698,264	608,000	358,950	608,000	647,000
Transfer From Other Funds	-	-	-	-	-
Fund Balance - Prior Year	-	3,087,300	-	3,092,300	1,605,650
Total Estimated Financing Resources	<u>\$ 2,379,535</u>	<u>\$ 5,291,300</u>	<u>\$ 1,381,527</u>	<u>\$ 5,296,300</u>	<u>\$ 4,252,650</u>
<u>Estimated Requirements</u>					
Salaries & Benefits	-	-	-	-	-
Maintenance & Operation	121,050	113,500	(2,000)	113,500	188,396
Capital	1,390,118	5,177,800	196,380	5,182,800	4,064,254
Charges to Other Funds	-	-	-	-	-
Unallocated	868,367	-	1,187,147	-	-
Total Estimated Requirements	<u>\$ 2,379,535</u>	<u>\$ 5,291,300</u>	<u>\$ 1,381,527</u>	<u>\$ 5,296,300</u>	<u>\$ 4,252,650</u>

EQUIPMENT RESERVE FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 601

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Charges For Services</u>					
37110 Charges For Vehicles	1,681,271	1,596,000	1,022,577	1,596,000	2,000,000
Total	<u>\$ 1,681,271</u>	<u>\$ 1,596,000</u>	<u>\$ 1,022,577</u>	<u>\$ 1,596,000</u>	<u>\$ 2,000,000</u>
<u>Misc & Non-Operating Revenue</u>					
38500 Donations & Contributions	-	-	-	-	-
38710 Interest & Inv. Revenue	552,515	511,000	324,800	511,000	550,000
38715 Interest & Inv. GASB 31	77,249	-	-	-	-
39050 Capital Lease	-	-	-	-	-
39080 Sales of Property	68,500	97,000	34,150	97,000	97,000
Total	<u>\$ 698,264</u>	<u>\$ 608,000</u>	<u>\$ 358,950</u>	<u>\$ 608,000</u>	<u>\$ 647,000</u>
<u>Transfers From Other Funds</u>					
39100 Transfer-General Fund	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ 2,379,535</u>	<u>\$ 2,204,000</u>	<u>\$ 1,381,527</u>	<u>\$ 2,204,000</u>	<u>\$ 2,647,000</u>

Account Summary	<u>Actual Expenditures 2006-07</u>	<u>Current Year 2007-08</u>	<u>Year to Date Expenditures 12/31/07</u>	<u>Estimated Expenditures 2007-08</u>	<u>Budget 2008-09</u>
<u>Financial</u>					
Salaries & Benefits	-	-	-	-	-
Maintenance & Operation	121,050	113,500	(2,000)	113,500	188,396
Capital	1,390,118	5,177,800	196,380	5,182,800	4,064,254
Charges - Other Depts	-	-	-	-	-
Total	<u>\$ 1,511,168</u>	<u>\$ 5,291,300</u>	<u>\$ 194,380</u>	<u>\$ 5,296,300</u>	<u>\$ 4,252,650</u>

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditures 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
<u>Maintenance & Operation Detail</u>					
47057 Accr Int Cap Lease - Fire Equip	-	-	-	-	188,396
47010 Discount Earned & Lost	(2,000)	-	(2,000)	-	-
47040 Interest on Loan	123,050	113,500	-	113,500	-
Total	\$ 121,050	\$ 113,500	(\$ 2,000)	\$ 113,500	\$ 188,396
<u>Capital Outlay</u>					
ORG					
Information Services	-	-	-	-	30,000
Police	920,395	495,000	77,081	495,000	1,229,500
Civic Center Garage	-	-	-	-	105,000
Fire	179,820	3,775,000	-	3,775,000	1,428,754
Fire Prevention	-	-	-	-	-
Engineering	13,187	25,000	-	25,000	20,000
Building Services	-	25,000	-	25,000	35,000
Maint. Services Admin.	16,389	20,000	-	20,000	-
Street Maintenance	164,999	60,000	-	60,000	400,000
Sidewalk Maintenance	19,490	40,510	35,236	40,510	75,000
Street Trees Maintenance	-	35,000	36,316	40,000	150,000
Mechanical Maintenance	27,219	35,000	-	35,000	45,000
Traffic Engineering	-	-	-	-	-
Traffic Safety Control	47,379	-	-	-	185,000
Parks Administration	-	-	-	-	-
Parks	1,240	392,290	47,747	392,290	241,000
Library	-	275,000	-	275,000	-
Neighborhood Services	-	-	-	-	120,000
Total	\$ 1,390,118	\$ 5,177,800	\$ 196,380	\$ 5,182,800	\$ 4,064,254

UNEMPLOYMENT INSURANCE FUND
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2009
FUND 610

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Estimated Financing Resources</u>					
<u>Revenue</u>					
Charges For Services	159,148	148,000	81,917	164,000	173,000
Misc & Non-Operating Revenue	21,674	12,000	10,000	20,000	20,000
Fund Balance - Prior Year	-	-	-	-	-
Total Estimated Financing Resources	<u>\$ 180,822</u>	<u>\$ 160,000</u>	<u>\$ 91,917</u>	<u>\$ 184,000</u>	<u>\$ 193,000</u>
<u>Estimated Requirements</u>					
Salaries & Benefits	-	-	-	-	-
Maintenance & Operation	-	-	-	-	-
Capital	-	-	-	-	-
Self Insurance	180,822	160,000	91,917	184,000	193,000
Unallocated	-	-	-	-	-
Total Estimated Requirements	<u>\$ 180,822</u>	<u>\$ 160,000</u>	<u>\$ 91,917</u>	<u>\$ 184,000</u>	<u>\$ 193,000</u>

UNEMPLOYMENT INSURANCE FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 610

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Charges For Services</u>					
37000 Charges for Ins-Gov	109,114	103,000	56,481	113,000	119,000
37010 Charges for Ins-Ent	50,034	45,000	25,436	51,000	54,000
37020 Charges for Ins-Fid	-	-	-	-	-
Total	<u>\$ 159,148</u>	<u>\$ 148,000</u>	<u>\$ 81,917</u>	<u>\$ 164,000</u>	<u>\$ 173,000</u>
<u>Misc & Non-Operating Revenue</u>					
38710 Interest & Inv. Revenue	15,627	12,000	10,000	20,000	20,000
38715 Interest & Inv. GASB 31	6,047	-	-	-	-
Total	<u>\$ 21,674</u>	<u>\$ 12,000</u>	<u>\$ 10,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
Total Revenue	<u><u>\$ 180,822</u></u>	<u><u>\$ 160,000</u></u>	<u><u>\$ 91,917</u></u>	<u><u>\$ 184,000</u></u>	<u><u>\$ 193,000</u></u>

UNINSURABLE LITIGATION FUND
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2009
FUND 611

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Estimated Financing Resources</u>					
<u>Revenue</u>					
Charges For Services	2,700,121	2,515,000	-	-	-
Misc & Non-Operating Revenue	393,725	71,000	-	-	-
Transfer From Other Funds	-	-	-	-	-
Fund Balance - Prior Year	-	-	-	-	-
Total Estimated Financing Resources	<u>\$ 3,093,846</u>	<u>\$ 2,586,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Estimated Requirements</u>					
Salaries & Benefits	-	-	-	-	-
Maintenance & Operation	-	-	-	-	-
Capital	-	-	-	-	-
Self Insurance	3,093,846	2,586,000	-	-	-
Unallocated	-	-	-	-	-
Total Estimated Requirements	<u>\$ 3,093,846</u>	<u>\$ 2,586,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

UNINSURABLE LITIGATION FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 611

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Charges For Services</u>					
37000 Charges for Ins-Gov	1,849,457	1,755,000	-	-	-
37010 Charges for Ins-Ent	850,664	760,000	-	-	-
37020 Charges for Ins-Fid	-	-	-	-	-
Total	<u>\$ 2,700,121</u>	<u>\$ 2,515,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Misc & Non-Operating Revenue</u>					
38560 Miscellaneous Revenue	-	-	-	-	-
38710 Interest & Inv. Revenue	280,956	71,000	-	-	-
38715 Interest & Inv. GASB 31	112,769	-	-	-	-
38740 Joint Project	-	-	-	-	-
Total	<u>\$ 393,725</u>	<u>\$ 71,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Transfers From Other Funds</u>					
39100 Transfer-General Fund	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u><u>\$ 3,093,846</u></u>	<u><u>\$ 2,586,000</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

LIABILITY INSURANCE FUND
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2009
FUND 612

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Estimated Financing Resources</u>					
<u>Revenue</u>					
Charges For Services	909,916	592,000	2,742,626	5,485,000	5,350,000
Misc & Non-Operating Revenue	(18,904)	59,000	426,835	853,135	850,000
Transfer From Other Funds	8,674,940	-	-	-	-
Fund Balance - Prior Year	-	-	-	-	-
Total Estimated Financing Resources	<u>\$ 9,565,952</u>	<u>\$ 651,000</u>	<u>\$ 3,169,461</u>	<u>\$ 6,338,135</u>	<u>\$ 6,200,000</u>
<u>Estimated Requirements</u>					
Salaries & Benefits	666,510	906,681	374,046	785,109	792,511
Maintenance & Operation	31,463	63,762	16,524	53,916	112,468
Capital	-	65,000	-	-	-
Self Insurance	8,867,979	(384,443)	2,778,891	5,499,110	5,295,021
Unallocated	-	-	-	-	-
Total Estimated Requirements	<u>\$ 9,565,952</u>	<u>\$ 651,000</u>	<u>\$ 3,169,461</u>	<u>\$ 6,338,135</u>	<u>\$ 6,200,000</u>

LIABILITY INSURANCE FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 612

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Charges For Services</u>					
37000 Charges for Ins-Gov	298,975	275,000	14,135	28,000	29,000
37001 Charges for Liab (self-ins)	-	-	1,616,194	3,232,000	3,392,000
37002 Charges for Liab (ins comp)	-	-	708,401	1,417,000	1,079,000
37003 Charges for Liab (self-ins)	-	-	403,896	808,000	850,000
37010 Charges for Ins-Ent	610,941	317,000	-	-	-
37020 Charges for Ins-Fid	-	-	-	-	-
Total	<u>\$ 909,916</u>	<u>\$ 592,000</u>	<u>\$ 2,742,626</u>	<u>\$ 5,485,000</u>	<u>\$ 5,350,000</u>
<u>Misc & Non-Operating Revenue</u>					
38560 Miscellaneous Revenue	-	-	135	135	-
38563 Claims Recovery	21,858	-	-	-	-
38710 Interest & Inv. Revenue	(12,379)	59,000	426,700	853,000	850,000
38715 Interest & Inv. GASB 31	(28,383)	-	-	-	-
Total	<u>\$ (18,904)</u>	<u>\$ 59,000</u>	<u>\$ 426,835</u>	<u>\$ 853,135</u>	<u>\$ 850,000</u>
<u>Transfer From Other Funds</u>					
39100 Transfer-General Fund	-	-	-	-	-
39210 Transfer-Internal Service Fund	8,674,940	-	-	-	-
Total	<u>\$ 8,674,940</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u><u>\$ 9,565,952</u></u>	<u><u>\$ 651,000</u></u>	<u><u>\$ 3,169,461</u></u>	<u><u>\$ 6,338,135</u></u>	<u><u>\$ 6,200,000</u></u>

Account Summary	<u>Actual Expenditures 2006-07</u>	<u>Current Year 2007-08</u>	<u>Year to Date Expenditures 12/31/07</u>	<u>Estimated Expenditures 2007-08</u>	<u>Budget 2008-09</u>
<u>Financial</u>					
Salaries & Benefits	666,510	350,846	162,363	343,042	344,102
Maintenance & Operation	31,463	21,866	8,029	21,866	24,424
Capital	-	-	-	-	-
Charges - Other Depts	-	-	-	-	-
Total	<u>\$ 697,973</u>	<u>\$ 372,712</u>	<u>\$ 170,393</u>	<u>\$ 364,908</u>	<u>\$ 368,526</u>

Personnel Classification Detail

	Actual 2006-07	Budget 2007-08	Revised Budget 2007-08	Budget 2008-09
Administrative Analyst	1.00	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00
Asst. City Attorney	1.00	0.00	0.00	0.00
Sr. Assistant City Attorney	0.00	1.00	1.00	1.00
TOTAL	<u>3.00</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditures 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
<u>Salaries & Benefits</u>					
41100 Salaries	495,394	248,755	123,099	248,755	260,085
41200 Overtime	-	-	160	-	-
41300 Hourly Wages	23,481	8,250	3,698	8,250	8,250
41600 Compensated Absences	8,064	1,875	2,205	1,875	4,421
41700 Other Benefits	712	1,200	255	1,200	1,200
41800 Life Insurance	1,229	2,895	281	2,895	532
41900 Disability Insurance	3,347	2,175	796	2,175	1,561
42000 Vision Insurance	1,162	497	345	497	690
42100 Medical Insurance	63,389	37,804	14,630	30,000	29,260
42200 Dental Insurance	5,657	2,712	1,131	2,712	2,261
42300 Unemployment Insurance	540	260	127	260	260
42400 Compensation Insurance	4,734	10,200	698	10,200	1,430
42500 Medicare	6,876	3,226	1,812	3,226	3,771
42600 Social Security/PARS	258	-	-	-	-
42700 PERS Retirement	51,668	30,997	13,126	30,997	30,381
Total	<u>\$ 666,510</u>	<u>\$ 350,846</u>	<u>\$ 162,363</u>	<u>\$ 343,042</u>	<u>\$ 344,102</u>

Maintenance & Operation Detail

42800 Auto Allowance	400	600	-	600	600
43110 Contractual Services	3,125	-	-	-	-
43150 City Services	35	-	-	-	-
44300 Telephone	1,874	-	546	-	-
44450 Postage	2,058	-	91	-	-
44550 Travel	8,496	2,500	-	2,500	2,500
44650 Training	2,322	5,000	1,274	5,000	5,000
44700 Computer Software	11	1,200	1,074	1,200	1,200

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditures 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
44750 Insurance & Surety Bonds	8,337	3,366	2,539	3,366	5,924
44800 Membership and Dues	1,800	2,000	1,500	2,000	2,000
45100 Books	1,228	6,200	652	6,200	6,200
45250 Office Supplies	96	1,000	40	1,000	1,000
46900 Business Meetings	19	-	23	-	-
47000 Miscellaneous	112	-	36	-	-
48503 Litigation Miscellaneous Expen	-	-	253	-	-
48600 Claims	1,550	-	-	-	-
Total	<u>\$ 31,463</u>	<u>\$ 21,866</u>	<u>\$ 8,029</u>	<u>\$ 21,866</u>	<u>\$ 24,424</u>

Account Summary	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditures 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
<u>Financial</u>					
Salaries & Benefits	-	555,835	211,683	442,067	448,409
Maintenance & Operation	-	41,896	8,495	32,050	88,044
Capital	-	65,000	-	-	-
Charges - Other Depts	-	-	-	-	-
Total	-	\$ 662,731	\$ 220,178	\$ 474,117	\$ 536,453

Personnel Classification Detail

	Actual 2006-07	Budget 2007-08	Revised Budget 2007-08	Budget 2008-09
Executive Analyst	0.00	0.00	1.00	1.00
Risk Manager	1.00	1.00	1.00	1.00
Senior Administrative Analyst	1.00	2.00	1.00	1.00
TOTAL	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditures 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
<u>Salaries & Benefits</u>					
41100 Salaries	-	376,809	156,513	313,027	316,218
41300 Hourly Wages	-	30,000	6,683	30,000	30,900
41600 Compensated Absences	-	7,500	2,717	7,500	5,376
41700 Other Benefits	-	1,200	503	1,007	1,350
41800 Life Insurance	-	4,825	434	868	879
41900 Disability Insurance	-	3,625	1,074	2,147	2,245
42000 Vision Insurance	-	828	414	828	828
42100 Medical Insurance	-	63,007	22,382	44,764	44,764
42200 Dental Insurance	-	4,520	1,837	3,674	3,674
42300 Unemployment Insurance	-	450	158	315	316
42400 Compensation Insurance	-	17,000	866	1,733	1,739
42500 Medicare	-	5,376	1,626	3,253	3,183
42700 PERS Retirement	-	40,695	16,475	32,951	36,937
Total	-	\$ 555,835	\$ 211,683	\$ 442,067	\$ 448,409

Maintenance & Operation Detail

42800 Auto Allowance	-	1,400	78	700	1,400
43110 Contractual Services	-	-	-	-	48,000
44300 Telephone	-	10,826	880	3,000	7,000
44450 Postage	-	700	-	700	700
44550 Travel	-	11,700	1,480	11,700	13,630
44650 Training	-	2,500	1,984	2,500	2,500
44750 Insurance & Surety Bonds	-	7,500	3,150	6,300	7,664
45050 Periodicals & Newspapers	-	1,600	-	1,600	1,600
45100 Books	-	600	305	600	600

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditures 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
45170 Computer Hardware	-	1,920	-	1,800	1,800
45250 Office Supplies	-	2,000	601	2,000	2,000
45350 General Supplies	-	500	-	500	500
46900 Business Meetings	-	400	-	400	400
47000 Miscellaneous	-	250	16	250	250
Total	-	\$ 41,896	\$ 8,495	\$ 32,050	\$ 88,044

AUTO INSURANCE FUND
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2009
FUND 613

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Estimated Financing Resources</u>					
<u>Revenue</u>					
Charges For Services	806,882	664,000	-	-	-
Misc & Non-Operating Revenue	161,948	67,000	-	-	-
Fund Balance - Prior Year	-	-	182,133	-	-
Total Estimated Financing Resources	<u>\$ 968,830</u>	<u>\$ 731,000</u>	<u>\$ 182,133</u>	<u>-</u>	<u>-</u>
<u>Estimated Requirements</u>					
Salaries & Benefits	-	-	-	-	-
Maintenance & Operation	-	-	-	-	-
Capital	-	-	-	-	-
Self Insurance	968,830	731,000	182,133	-	-
Unallocated	-	-	-	-	-
Total Estimated Requirements	<u>\$ 968,830</u>	<u>\$ 731,000</u>	<u>\$ 182,133</u>	<u>-</u>	<u>-</u>

AUTO INSURANCE FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 613

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Charges For Services</u>					
37000 Charges for Ins-Gov	495,770	423,000	-	-	-
37010 Charges for Ins-Ent	311,112	241,000	-	-	-
Total	\$ 806,882	\$ 664,000	-	-	-
<u>Misc & Non-Operating Revenue</u>					
38710 Interest & Inv. Revenue	116,205	67,000	-	-	-
38715 Interest & Inv. GASB 31	45,743	-	-	-	-
Total	\$ 161,948	\$ 67,000	-	-	-
Total Revenue	\$ 968,830	\$ 731,000	-	-	-

DENTAL INSURANCE FUND
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2009
FUND 615

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Estimated Financing Resources</u>					
<u>Revenue</u>					
Charges For Services	1,319,311	1,199,000	658,772	1,318,000	1,450,000
Misc & Non-Operating Revenue	20,270	10,000	7,900	16,000	16,000
Fund Balance - Prior Year	-	-	-	-	-
Total Estimated Financing Resources	\$ 1,339,581	\$ 1,209,000	\$ 666,672	\$ 1,334,000	\$ 1,466,000
<u>Estimated Requirements</u>					
Salaries & Benefits	-	-	-	-	-
Maintenance & Operation	-	-	-	-	-
Capital	-	-	-	-	-
Self Insurance	1,339,581	1,209,000	666,672	1,334,000	1,466,000
Unallocated	-	-	-	-	-
Total Estimated Requirements	\$ 1,339,581	\$ 1,209,000	\$ 666,672	\$ 1,334,000	\$ 1,466,000

DENTAL INSURANCE FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 615

	<u>Actual 2006-07</u>	<u>Current Year 2007-08</u>	<u>Year to Date 12/31/07</u>	<u>Revised Estimated 2007-08</u>	<u>Budget 2008-09</u>
<u>Charges For Services</u>					
37060 Charges for Ins-Retirees	110,793	-	65,429	131,000	144,000
37080 Charges for Ins-Dental	1,208,518	1,199,000	593,343	1,187,000	1,306,000
Total	<u>\$ 1,319,311</u>	<u>\$ 1,199,000</u>	<u>\$ 658,772</u>	<u>\$ 1,318,000</u>	<u>\$ 1,450,000</u>
<u>Misc & Non-Operating Revenue</u>					
38710 Interest & Inv. Revenue	16,339	10,000	7,900	16,000	16,000
38715 Interest & Inv. GASB 31	3,931	-	-	-	-
Total	<u>\$ 20,270</u>	<u>\$ 10,000</u>	<u>\$ 7,900</u>	<u>\$ 16,000</u>	<u>\$ 16,000</u>
Total Revenue	<u><u>\$ 1,339,581</u></u>	<u><u>\$ 1,209,000</u></u>	<u><u>\$ 666,672</u></u>	<u><u>\$ 1,334,000</u></u>	<u><u>\$ 1,466,000</u></u>

MEDICAL INSURANCE FUND
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2009
FUND 616

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Estimated Financing Resources</u>					
<u>Revenue</u>					
Charges For Services	11,357,241	9,790,000	6,050,784	12,102,000	13,312,000
Misc & Non-Operating Revenue	272,651	43,000	(169,807)	20,000	20,000
Fund Balance - Prior Year	-	-	-	-	-
Total Estimated Financing Resources	<u>\$ 11,629,892</u>	<u>\$ 9,833,000</u>	<u>\$ 5,880,977</u>	<u>\$ 12,122,000</u>	<u>\$ 13,332,000</u>
<u>Estimated Requirements</u>					
Salaries & Benefits	48,173	66,896	23,889	47,918	57,244
Maintenance & Operation	684	500	389	812	986
Capital	-	-	-	-	-
Self Insurance	11,581,035	9,765,604	5,856,700	12,073,270	13,273,770
Unallocated	-	-	-	-	-
Total Estimated Requirements	<u>\$ 11,629,892</u>	<u>\$ 9,833,000</u>	<u>\$ 5,880,977</u>	<u>\$ 12,122,000</u>	<u>\$ 13,332,000</u>

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58

MEDICAL INSURANCE FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 616

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Charges For Services</u>					
37030 Charges for Ins-GCEA	3,524,313	3,017,000	1,839,838	3,680,000	4,048,000
37040 Charges for Ins-GPOA	1,345,405	1,102,000	705,181	1,410,000	1,551,000
37050 Charges for Ins-GFFA	1,581,282	1,373,000	836,288	1,673,000	1,840,000
37060 Charges for Ins-Retirees	1,944,474	1,739,000	1,139,038	2,278,000	2,506,000
37070 Charges for Ins-Other	2,961,767	2,559,000	1,530,439	3,061,000	3,367,000
Total	<u>\$ 11,357,241</u>	<u>\$ 9,790,000</u>	<u>\$ 6,050,784</u>	<u>\$ 12,102,000</u>	<u>\$ 13,312,000</u>
<u>Misc & Non-Operating Revenue</u>					
38560 Miscellaneous Revenue	164,907	-	(164,907)	-	-
38710 Interest & Inv. Revenue	93,307	43,000	(4,900)	20,000	20,000
38715 Interest & Inv. GASB 31	14,437	-	-	-	-
Total	<u>\$ 272,651</u>	<u>\$ 43,000</u>	<u>\$ (169,807)</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
Total Revenue	<u>\$ 11,629,892</u>	<u>\$ 9,833,000</u>	<u>\$ 5,880,977</u>	<u>\$ 12,122,000</u>	<u>\$ 13,332,000</u>

Account Summary	<u>Actual Expenditures 2006-07</u>	<u>Current Year 2007-08</u>	<u>Year to Date Expenditures 12/31/07</u>	<u>Estimated Expenditures 2007-08</u>	<u>Budget 2008-09</u>
<u>Financial</u>					
Salaries & Benefits	48,173	66,896	23,889	47,918	57,244
Maintenance & Operation	684	500	389	812	986
Capital	-	-	-	-	-
Charges-Other Depts	-	-	-	-	-
Total	<u>\$ 48,857</u>	<u>\$ 67,396</u>	<u>\$ 24,277</u>	<u>\$ 48,730</u>	<u>\$ 58,230</u>

Personnel Classification Detail

	Actual 2006-07	Budget 2007-08	Revised Budget 2007-08	Budget 2008-09
Accounting Service Specialist	0.75	0.75	0.00	0.00
Payroll Supervisor	0.10	0.10	0.10	0.10
Sr. Accounting Services Specialist	0.00	0.00	0.75	0.75
TOTAL	<u>0.85</u>	<u>0.85</u>	<u>0.85</u>	<u>0.85</u>

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditures 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
<u>Salaries & Benefits</u>					
41100 Salaries	37,835	52,888	18,109	36,217	45,247
41200 Overtime	-	-	930	2,000	-
41600 Compensated Absences	670	721	329	658	769
41700 Other Benefits	160	37	5	10	45
41800 Life Insurance	46	31	24	47	31
41900 Disability Insurance	196	258	95	191	130
42000 Vision Insurance	28	77	100	200	235
42100 Medical Insurance	3,959	5,289	1,823	3,645	4,076
42200 Dental Insurance	509	771	208	417	476
42300 Unemployment Insurance	39	47	19	38	45
42400 Compensation Insurance	217	368	105	210	249
42500 Medicare	539	697	266	531	656
42700 PERS Retirement	3,975	5,712	1,877	3,754	5,285
Total	<u>48,173</u>	<u>66,896</u>	<u>23,889</u>	<u>47,918</u>	<u>57,244</u>

<u>Maintenance & Operation Detail</u>					
42800 Auto Allowance	-	-	8	50	-
44750 Insurance & Surety Bonds	671	500	381	762	986
47000 Miscellaneous	13	-	-	-	-
Total	<u>\$ 684</u>	<u>\$ 500</u>	<u>\$ 389</u>	<u>\$ 812</u>	<u>\$ 986</u>

VISION INSURANCE FUND
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2009
FUND 617

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Estimated Financing Resources</u>					
<u>Revenue</u>					
Charges For Services	100,488	97,000	151,905	304,000	313,000
Misc & Non-Operating Revenue	2,233	1,000	1,700	3,000	3,000
Fund Balance - Prior Year	-	-	-	-	-
Total Estimated Financing Resources	<u>\$ 102,721</u>	<u>\$ 98,000</u>	<u>\$ 153,605</u>	<u>\$ 307,000</u>	<u>\$ 316,000</u>
<u>Estimated Requirements</u>					
Salaries & Benefits	-	-	-	-	-
Maintenance & Operation	-	-	-	-	-
Capital	-	-	-	-	-
Self Insurance	102,721	98,000	153,605	307,000	316,000
Unallocated	-	-	-	-	-
Total Estimated Requirements	<u>\$ 102,721</u>	<u>\$ 98,000</u>	<u>\$ 153,605</u>	<u>\$ 307,000</u>	<u>\$ 316,000</u>

VISION INSURANCE FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 617

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Charges For Services</u>					
37090 Charges for Ins-Vision	100,488	97,000	151,905	304,000	313,000
Total	<u>\$ 100,488</u>	<u>\$ 97,000</u>	<u>\$ 151,905</u>	<u>\$ 304,000</u>	<u>\$ 313,000</u>
<u>Misc & Non-Operating Revenue</u>					
38710 Interest & Inv. Revenue	1,686	1,000	1,700	3,000	3,000
38715 Interest & Inv. GASB 31	547	-	-	-	-
Total	<u>\$ 2,233</u>	<u>\$ 1,000</u>	<u>\$ 1,700</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
Total Revenue	<u><u>\$ 102,721</u></u>	<u><u>\$ 98,000</u></u>	<u><u>\$ 153,605</u></u>	<u><u>\$ 307,000</u></u>	<u><u>\$ 316,000</u></u>

EMPLOYEE BENEFITS FUND
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2009
FUND 640

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Estimated Financing Resources</u>					
<u>Revenue</u>					
Charges For Services	2,248,542	2,132,000	332,212	664,000	697,000
Misc & Non-Operating Revenue	435,671	392,000	145,000	290,000	290,000
Fund Balance - Prior Year	-	-	-	-	-
Total Estimated Financing Resources	<u>\$ 2,684,213</u>	<u>\$ 2,524,000</u>	<u>\$ 477,212</u>	<u>\$ 954,000</u>	<u>\$ 987,000</u>
<u>Estimated Requirements</u>					
Salaries & Benefits	-	-	-	-	-
Maintenance & Operation	-	-	-	-	-
Capital	-	-	-	-	-
Self Insurance	2,684,213	2,524,000	477,212	954,000	987,000
Unallocated	-	-	-	-	-
Total Estimated Requirements	<u>\$ 2,684,213</u>	<u>\$ 2,524,000</u>	<u>\$ 477,212</u>	<u>\$ 954,000</u>	<u>\$ 987,000</u>

EMPLOYEE BENEFITS FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 640

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Charges For Services</u>					
37100 Charges for Employee Benefits	1,719,475	1,641,000	-	-	-
37101 Charges for Employee Vac/Comp	529,067	491,000	332,212	664,000	697,000
Total	<u>\$ 2,248,542</u>	<u>\$ 2,132,000</u>	<u>\$ 332,212</u>	<u>\$ 664,000</u>	<u>\$ 697,000</u>
<u>Misc & Non-Operating Revenue</u>					
38710 Interest & Inv. Revenue	305,593	392,000	145,000	290,000	290,000
38715 Interest & Inv. GASB 31	130,078	-	-	-	-
Total	<u>\$ 435,671</u>	<u>\$ 392,000</u>	<u>\$ 145,000</u>	<u>\$ 290,000</u>	<u>\$ 290,000</u>
<u>Transfer From Other Funds</u>					
39100 Transfer - General Fund	-	-	-	-	-
39210 Transfer - Internal Service	3,587,285	-	-	-	-
Total	<u>\$ 3,587,285</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenue	<u><u>\$ 6,271,498</u></u>	<u><u>\$ 2,524,000</u></u>	<u><u>\$ 477,212</u></u>	<u><u>\$ 954,000</u></u>	<u><u>\$ 987,000</u></u>

POST EMPLOYMENT BENEFITS FUND
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2009
FUND 641

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Estimated Financing Resources</u>					
<u>Revenue</u>					
Charges For Services	-	-	862,829	1,726,000	1,812,000
Misc & Non-Operating Revenue	-	-	133,300	267,000	267,000
Fund Balance - Prior Year	-	-	-	-	-
Total Estimated Financing Resources	-	-	\$ 996,129	\$ 1,993,000	\$ 2,079,000
<u>Estimated Requirements</u>					
Salaries & Benefits	-	-	-	-	-
Maintenance & Operation	-	-	-	-	-
Capital	-	-	-	-	-
Self Insurance	-	-	996,129	1,993,000	2,079,000
Unallocated	-	-	-	-	-
Total Estimated Requirements	-	-	\$ 996,129	\$ 1,993,000	\$ 2,079,000

POST EMPLOYMENT BENEFITS FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 641

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Charges For Services</u>					
37100 Charges for Employee Benefits	-	-	862,829	1,726,000	1,812,000
37101 Charges for Employee Vac/Comp	-	-	-	-	-
Total	-	-	\$ 862,829	\$ 1,726,000	\$ 1,812,000
<u>Misc & Non-Operating Revenue</u>					
38710 Interest & Inv. Revenue	-	-	133,300	267,000	267,000
38715 Interest & Inv. GASB 31	-	-	-	-	-
Total	-	-	\$ 133,300	\$ 267,000	\$ 267,000
<u>Transfer From Other Funds</u>					
39100 Transfer - General Fund	-	-	-	-	-
39110 Transfer - Special Revenue	-	-	-	-	-
Total	-	-	-	-	-
Total Revenue	-	-	\$ 996,129	\$ 1,993,000	\$ 2,079,000

GRAPHICS OPERATION FUND
 SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2009
 FUND 650

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Estimated Financing Resources</u>					
<u>Revenue</u>					
Charges For Services	438,947	500,000	212,802	450,000	450,000
Misc & Non-Operating Revenue	2,698	5,000	(4,100)	-	-
Transfer From Other Funds	-	-	-	-	-
Fund Balance - Prior Year	283,722	260,121	114,923	258,264	318,164
Total Estimated Financing Resources	<u>\$ 725,367</u>	<u>\$ 765,121</u>	<u>\$ 323,625</u>	<u>\$ 708,264</u>	<u>\$ 768,164</u>
<u>Estimated Requirements</u>					
Salaries & Benefits	473,778	574,009	233,170	468,844	577,052
Maintenance & Operation	180,711	191,112	90,455	239,420	191,112
Capital	70,879	-	-	-	-
Self Insurance	-	-	-	-	-
Unallocated	-	-	-	-	-
Total Estimated Requirements	<u>\$ 725,367</u>	<u>\$ 765,121</u>	<u>\$ 323,625</u>	<u>\$ 708,264</u>	<u>\$ 768,164</u>

GRAPHICS OPERATION FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 650

	Actual 2006-07	Current Year 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Budget 2008-09
<u>Charges For Services</u>					
37140 Charges for Graphics	438,947	500,000	212,802	450,000	450,000
Total	<u>\$ 438,947</u>	<u>\$ 500,000</u>	<u>\$ 212,802</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>
<u>Misc & Non-Operating Revenue</u>					
38560 Miscellaneous Revenue	54	-	-	-	-
38710 Interest & Inv. Revenue	(631)	5,000	(4,100)	-	-
38715 Interest & Inv. GASB 31	3,275	-	-	-	-
Total	<u>\$ 2,698</u>	<u>\$ 5,000</u>	<u>\$ (4,100)</u>	<u>-</u>	<u>-</u>
<u>Transfer From Other Funds</u>					
39100 Transfer - General Fund	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ 441,645</u>	<u>\$ 505,000</u>	<u>\$ 208,702</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>

Account Summary	<u>Actual Expenditures 2006-07</u>	<u>Current Year 2007-08</u>	<u>Year to Date Expenditures 12/31/07</u>	<u>Estimated Expenditures 2007-08</u>	<u>Budget 2008-09</u>
<u>Financial</u>					
Salaries & Benefits	473,778	574,009	233,170	468,844	577,052
Maintenance & Operation	180,711	191,112	90,455	239,420	191,112
Capital	70,879	-	-	-	-
Charges - Other Depts	-	-	-	-	-
Total	<u>\$ 725,367</u>	<u>\$ 765,121</u>	<u>\$ 323,625</u>	<u>\$ 708,264</u>	<u>\$ 768,164</u>

Personnel Classification Detail

	Actual 2006-07	Budget 2007-08	Revised Budget 2007-08	Budget 2008-09
Duplicating Machine Operator	2.00	2.00	2.00	2.00
Graphics Administrator	1.00	1.00	1.00	1.00
Graphics Illustrator	2.00	2.00	2.00	2.00
Office Specialist I	2.00	2.00	2.00	2.00
Sr. Graphics Illustrator	1.00	1.00	1.00	1.00
TOTAL	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditures 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
<u>Salaries & Benefits</u>					
41100 Salaries	379,046	434,528	171,517	343,033	445,407
41200 Overtime	-	-	60	120	-
41300 Hourly Wages	2,370	4,400	16,748	35,000	4,532
41600 Compensated Absences	6,681	7,387	3,088	6,176	7,572
41700 Other Benefits	200	1,000	-	1,000	900
41800 Life Insurance	613	1,440	326	653	634
41900 Disability Insurance	2,149	2,254	999	1,999	2,070
42000 Vision Insurance	727	672	828	1,656	2,208
42100 Medical Insurance	32,555	65,636	15,581	31,162	51,163
42200 Dental Insurance	3,213	1,530	1,465	2,929	2,929
42300 Unemployment Insurance	397	435	188	377	445
42400 Compensation Insurance	2,184	2,173	1,036	2,071	2,450
42500 Medicare	3,788	5,150	1,819	3,638	4,655
42600 Social Security/PARS	31	-	-	-	59
42700 PERS Retirement	39,823	47,404	19,515	39,030	52,028
Total	<u>\$ 473,778</u>	<u>\$ 574,009</u>	<u>\$ 233,170</u>	<u>\$ 468,844</u>	<u>\$ 577,052</u>

Maintenance & Operation Detail

42800 Auto Allowance	59	505	158	315	300
43110 Contractual Services	72,360	34,703	32,117	83,000	79,000
43150 City Services	3,920	-	-	-	-
44120 Repairs to Office Equip	23,346	30,300	7,494	30,300	40,150
44300 Telephone	-	556	288	576	600
44450 Postage	40	101	34	101	150
44550 Travel	1,667	164	255	164	2,910
44600 Laundry & Towel Service	27	505	-	505	-

	Actual Expenditures 2006-07	Current Year 2007-08	Year to Date Expenditures 12/31/07	Estimated Expenditures 2007-08	Budget 2008-09
44650 Training	-	8,100	1,200	8,100	2,000
44700 Computer Software	4,871	5,050	8,707	5,050	7,312
44750 Insurance & Surety Bonds	6,751	7,352	3,767	7,533	9,823
44800 Membership and Dues	295	-	-	-	-
45050 Periodicals & Newspapers	1,506	1,010	-	1,010	1,300
45100 Books	77	202	-	202	-
45150 Furniture & Equipment	4,243	5,050	942	5,050	3,000
45200 Maps and Blue Prints	21,156	2,020	7,401	2,020	5,000
45250 Office Supplies	38,513	87,944	15,257	87,944	38,000
45350 General Supplies	-	6,580	82	6,580	-
45450 Printing and Graphics	-	-	12,611	-	-
46900 Business Meetings	1,559	-	20	-	-
47000 Miscellaneous	542	970	258	970	1,567
47010 Discount Earned & Lost	(222)	-	(137)	-	-
Total	<u>\$ 180,711</u>	<u>\$ 191,112</u>	<u>\$ 90,455</u>	<u>\$ 239,420</u>	<u>\$ 191,112</u>

