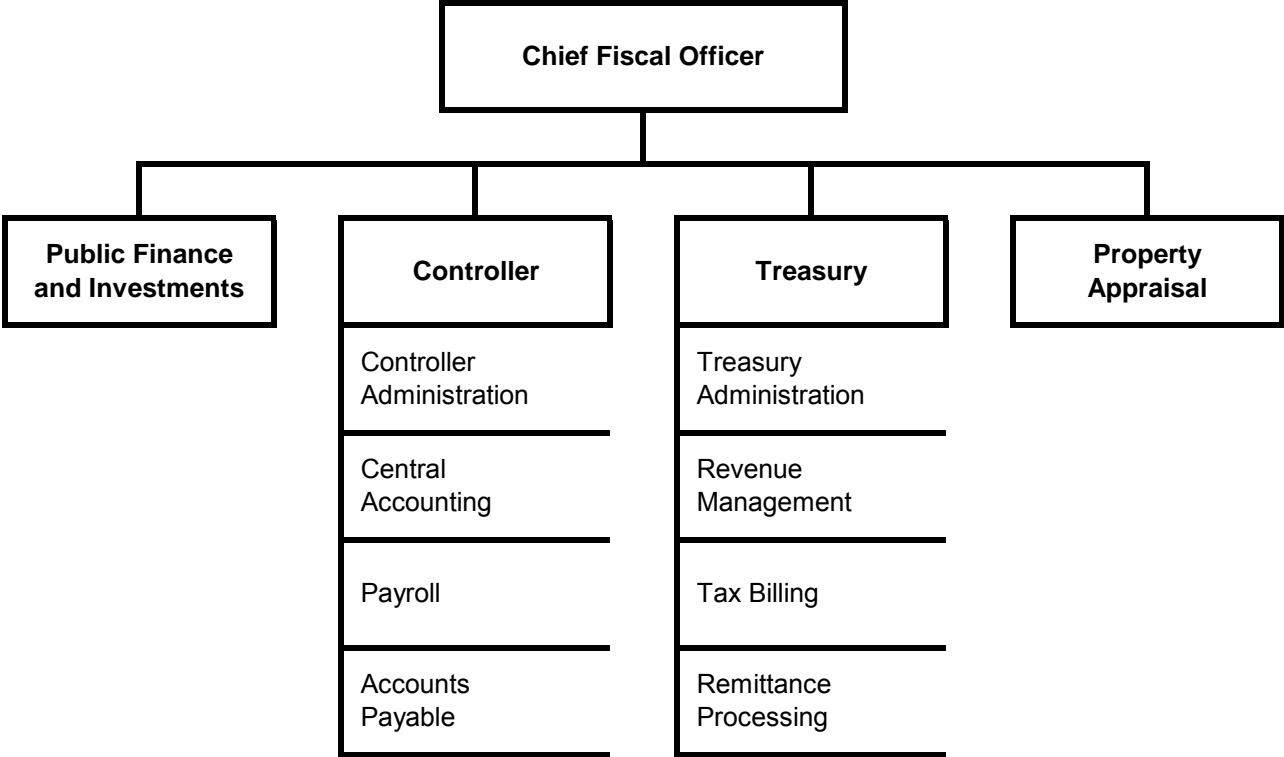


Finance



Finance

Department Summary

	2009 Actuals	2010 Revised	2011 Approved	11 v 10 % Chg
Division Summary				
Controller	2,722,727	2,912,668	2,925,881	0.45 %
Property Appraisal	4,479,344	4,400,293	4,610,339	4.77 %
Public Finance & Investment	1,187,680	1,206,883	1,236,298	2.44 %
Treasury	2,828,925	3,061,507	2,995,632	-2.15 %
Direct Cost	11,218,675	11,581,351	11,768,151	1.61 %
Intragovernmental Charges				
Charges By Other Departments	2,258,005	2,318,663	2,210,054	-4.68 %
Charges To Other Departments	(5,604,877)	(4,789,417)	(4,779,731)	-0.20 %
Function Cost	7,871,804	9,110,597	9,198,474	0.96 %
Program Generated Revenue	(2,519,203)	(2,083,732)	(2,472,334)	18.65 %
Net Cost	5,352,601	7,026,865	6,726,140	-4.28 %

Expenditures by Category

Personnel	9,792,698	10,107,726	10,010,316	-0.96 %
Supplies	70,826	65,985	65,985	0.00 %
Travel	2,750	21,960	15,100	-31.24 %
Contractual/Other Services	1,289,001	1,364,180	1,277,496	-6.35 %
Debt Service/Depreciation	38,543	0	377,754	
Equipment, Furnishings	24,857	21,500	21,500	0.00 %
Total Direct Costs	11,218,675	11,581,351	11,768,151	1.61 %

Personnel Summary As Budgeted

Full-Time	106	102	84
Part-Time	0	0	16
Total Positions	106	102	100

Finance

Reconciliation from 2010 Revised Budget to 2011 Approved Budget

	<u>Direct Costs</u>	<u>Positions</u>		
		<u>FT</u>	<u>PT</u>	<u>Temp</u>
2010 Revised Budget	\$ 11,581,351	101	1	-
2010 One-Time Requirements				
- None	-	-	-	-
Transfers (to)/from Other Agencies				
- None	-	-	-	-
Debt Service Changes				
- None	-	-	-	-
Changes in Existing Programs/Funding for 2010				
- Salary and benefits adjustments	607,945	-	-	-
- Treasury - change Treasury position from 1 to .75 FTE to reflect actual work schedule.	(27,182)	(1)	1	-
2011 Continuation Level	\$ 12,162,114	100	2	-
Transfers (to)/from Other Agencies				
- None				
Debt Service Changes				
- Property Appraisal - 2011 portion of Debt Service due to implementation of the new CAMA property appraisal system.	339,210	-	-	-
2011 Proposed Budget Changes				
- Controller Division - GASB road survey (every 3 years). If this survey is not performed, it could result in the Municipality violating Generally Accepted Accounting Principles	115,000	-	-	-
- Treasury Division - Beginning in 2011, external collection agency commissions will be paid directly by the debtor to the respective contracted collection agency.	(170,000)	-	-	-
- Property Appraisal Division - Eliminate Supervisor position. No impact on services to citizens.	(121,586)	(1)	-	-
- Property Appraisal Division - Labor charged to capital for CAMA project. No impact on services to citizens.	(244,583)	(6)	6	-
- Controller Division - Labor charged to capital for ERP project.	(195,581)	(7)	7	-

	<u>Direct Costs</u>	<u>Positions</u>		
		<u>FT</u>	<u>PT</u>	<u>Temp</u>
- Treasury Division - Labor charged to capital for CAMA project. The impact to citizen's should be minimal as scheduling for supervisory participation in the CAMA project can be adjusted during high customer contact periods.	(32,301)	(1)	1	-
- Controller Division - Eliminate Accounts Payable position. Portions of this position will be transferred to another individual, some other job duties will temporarily not longer be performed if necessary.	(84,122)	(1)	-	-

2011 S Revision/Assembly Amendments/Mayor Vetoes

- None

2011 Approved Budget	<u><u>\$ 11,768,151</u></u>	<u><u>84</u></u>	<u><u>16</u></u>	<u><u>-</u></u>
-----------------------------	-----------------------------	------------------	------------------	-----------------

Expenditure & Revenue Summary

Controller

Division

(Dept ID # 1321, 1322, 1323, 1324)

Finance Department

	2009 Actuals	2010 Revised	2011 Approved	11 v 10 % Chg
Expenditure by Category				
Salaries and Benefits	2,661,530	2,815,418	2,713,631	-3.62 %
Supplies	10,782	14,700	14,700	0.00 %
Travel	2,565	0	0	
Contractual/Other Services	39,787	68,550	183,550	167.76 %
Equipment, Furnishings	8,064	14,000	14,000	0.00 %
Total Manageable Costs	2,722,727	2,912,668	2,925,881	0.45 %
Debt Service, Depreciation	0	0	0	
Total Direct Cost	2,722,727	2,912,668	2,925,881	0.45 %

Revenue by Fund

Fund 101 - Areawide General	55,882	13,600	13,600	0.00 %
-----------------------------	--------	--------	--------	--------

Positions As Budgeted

	2009 Revised		2010 Revised		2011 Approved	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Accounting Clerk II	1	-	1	-	1	-
Accounting Clerk IV	2	-	2	-	1	-
Administrative Officer	2	-	2	-	2	-
Controller	1	-	1	-	-	1
Finance Management Asst	1	-	1	-	-	1
Junior Accountant	1	-	1	-	1	-
Junior Admin Officer	2	-	2	-	2	-
Junior/Senior Accountant	1	-	1	-	-	-
Principal Accountant	4	-	4	-	-	4
Principal Admin Officer	1	-	1	-	-	1
Senior Accountant	3	-	3	-	4	-
Senior Staff Accountant	8	-	8	-	7	1
Total	27	-	27	-	18	8

Expenditure & Revenue Detail**Controller****Division**

(Dept ID # 1321, 1322, 1323, 1324)

Finance Department

	2009 Actuals	2010 Revised	2011 Approved	11 v 10 % Chg
<u>Expenditures</u>				
Salaries and Benefits				
1101 - Straight Time Labor	1,521,680	1,787,596	1,690,066	-5.46 %
1201 - Overtime	76,289	85,000	85,000	0.00 %
1301 - Leave/Holiday Accruals	137,186	119,590	113,065	-5.46 %
1401 - Benefits	926,121	967,683	969,951	0.23 %
1501 - Allow Differentials/Premiums	254	0	0	
1601 - Vacancy Factor	0	(144,451)	(144,451)	0.00 %
Salaries Total	2,661,530	2,815,418	2,713,631	-3.62 %
Supplies	10,782	14,700	14,700	0.00 %
Travel	2,565	0	0	
Contractual/Other Services	39,787	68,550	183,550	167.76 %
Equipment, Furnishings	8,064	14,000	14,000	0.00 %
Manageable Direct Cost Sub-Total	2,722,727	2,912,668	2,925,881	0.45 %
Debt Service, Depreciation	0	0	0	
Direct Cost Total	2,722,727	2,912,668	2,925,881	0.45 %
<u>Intra-Governmental Charges</u>				
Charges By Other Departments	420,262	463,814	441,686	-4.77 %
Charges To Other Departments	(3,089,776)	(3,362,881)	(3,353,965)	-0.27 %
<u>Program Generated Revenue</u>				
9497 - Computer Time Fees	1,600	1,000	1,000	0.00 %
9499 - Reimbursed Cost	50,320	12,600	12,600	0.00 %
9672 - Prior Yr Expense Recovery	1,575	0	0	
9765 - Other Interest Income	284	0	0	
9798 - Miscellaneous Revenues	2,104	0	0	
Sub-Total	55,882	13,600	13,600	0.00 %
<u>Net Cost</u>				
Manageable Direct Cost	2,722,727	2,912,668	2,925,881	0.45 %
Debt Service	0	0	0	
Charges By Other Departments	420,262	463,814	441,686	-4.77 %
Charges To Other Departments	(3,089,776)	(3,362,881)	(3,353,965)	-0.27 %
Program Generated Revenue	(55,882)	(13,600)	(13,600)	0.00 %
Total Net Cost	(2,669)	1	2	

Expenditure & Revenue Summary

Property Appraisal

Division

(Dept ID # 1351)

Finance Department

	2009 Actuals	2010 Revised	2011 Approved	11 v 10 % Chg
Expenditure by Category				
Salaries and Benefits	4,246,110	4,155,392	4,026,228	-3.11 %
Supplies	39,038	27,160	27,160	0.00 %
Travel	185	13,000	13,000	0.00 %
Contractual/Other Services	192,080	204,741	204,741	0.00 %
Equipment, Furnishings	1,931	0	0	
Total Manageable Costs	4,479,344	4,400,293	4,271,129	-2.94 %
Debt Service, Depreciation	0	0	339,210	
Total Direct Cost	4,479,344	4,400,293	4,610,339	4.77 %

Revenue by Fund

Fund 101 - Areawide General	577,555	7,350	7,780	5.85 %
-----------------------------	---------	-------	-------	--------

Positions As Budgeted

	2009 Revised		2010 Revised		2011 Approved	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Accounting Clerk II	1	-	-	-	-	-
Accounting Clerk III	4	-	4	-	4	-
Appraisal Analyst	13	-	12	-	12	-
Appraisal Supervisor	4	-	3	-	-	2
Appraisal Technician	1	-	1	-	1	-
Appraiser	5	-	5	-	5	-
Municipal Assessor	1	-	1	-	-	1
Property Appraisal Admin	-	-	1	-	-	1
Senior Admin Officer	1	-	1	-	-	1
Senior Appraiser	12	-	12	-	12	-
Senior Office Assistant	2	-	1	-	1	-
Special Admin Assistant II	2	-	1	-	-	1
Total	46	-	42	-	35	6

Expenditure & Revenue Detail**Property Appraisal****Division**

(Dept ID # 1351)

Finance Department

	2009 Actuals	2010 Revised	2011 Approved	11 v 10 % Chg
<u>Expenditures</u>				
Salaries and Benefits				
1101 - Straight Time Labor	2,416,723	2,743,575	2,598,417	-5.29 %
1201 - Overtime	3,933	0	0	
1301 - Leave/Holiday Accruals	322,165	183,545	173,834	-5.29 %
1401 - Benefits	1,502,777	1,494,201	1,519,906	1.72 %
1501 - Allow Differentials/Premiums	512	0	0	
1601 - Vacancy Factor	0	(265,929)	(265,929)	0.00 %
Salaries Total	4,246,110	4,155,392	4,026,228	-3.11 %
Supplies	39,038	27,160	27,160	0.00 %
Travel	185	13,000	13,000	0.00 %
Contractual/Other Services	192,080	204,741	204,741	0.00 %
Equipment, Furnishings	1,931	0	0	
Manageable Direct Cost Sub-Total	4,479,344	4,400,293	4,271,129	-2.94 %
Debt Service, Depreciation	0	0	339,210	
Direct Cost Total	4,479,344	4,400,293	4,610,339	4.77 %
<u>Intra-Governmental Charges</u>				
Charges By Other Departments	1,158,887	1,102,125	1,160,865	5.33 %
<u>Program Generated Revenue</u>				
9418 - Appraisal Appeal Fee	13,370	5,000	5,000	0.00 %
9493 - Micro-Fiche Fees	3,081	2,000	2,000	0.00 %
9494 - Copier Fees	717	250	680	172.00 %
9497 - Computer Time Fees	158	100	100	0.00 %
9499 - Reimbursed Cost	550,265	0	0	
9672 - Prior Yr Expense Recovery	9,964	0	0	
Sub-Total	577,555	7,350	7,780	5.85 %
<u>Net Cost</u>				
Manageable Direct Cost	4,479,344	4,400,293	4,271,129	-2.94 %
Debt Service	0	0	339,210	
Charges By Other Departments	1,158,887	1,102,125	1,160,865	5.33 %
Program Generated Revenue	(577,555)	(7,350)	(7,780)	5.85 %
Total Net Cost	5,060,676	5,495,068	5,763,424	

Expenditure & Revenue Summary**Public Finance & Investment****Division**

(Dept ID # 1313)

Finance Department

	2009 Actuals	2010 Revised	2011 Approved	11 v 10 % Chg
Expenditure by Category				
Salaries and Benefits	490,735	537,978	567,393	5.47 %
Supplies	983	2,100	2,100	0.00 %
Travel	0	6,860	0	
Contractual/Other Services	685,273	657,945	664,805	1.04 %
Equipment, Furnishings	10,689	2,000	2,000	0.00 %
Total Manageable Costs	1,187,680	1,206,883	1,236,298	2.44 %
Debt Service, Depreciation	0	0	0	
Total Direct Cost	1,187,680	1,206,883	1,236,298	2.44 %

Revenue by Fund

Fund 191 - Public Finance and Investment	1,427,653	1,523,382	1,652,000	8.44 %
--	-----------	-----------	-----------	--------

Positions As Budgeted

	2009 Revised		2010 Revised		2011 Approved	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Accounting Officer	1	-	1	-	1	-
Principal Accountant	1	-	1	-	1	-
Principal Admin Officer	2	-	2	-	2	-
Total	4	-	4	-	4	-

Expenditure & Revenue Detail

Public Finance & Investment

Division

(Dept ID # 1313)

Finance Department

	2009 Actuals	2010 Revised	2011 Approved	11 v 10 % Chg
<u>Expenditures</u>				
Salaries and Benefits				
1101 - Straight Time Labor	301,418	346,909	360,000	3.77 %
1301 - Leave/Holiday Accruals	28,193	23,208	24,084	3.77 %
1401 - Benefits	161,124	167,861	183,310	9.20 %
Salaries Total	490,735	537,978	567,393	5.47 %
Supplies	983	2,100	2,100	0.00 %
Travel	0	6,860	0	
Contractual/Other Services	685,273	657,945	664,805	1.04 %
Equipment, Furnishings	10,689	2,000	2,000	0.00 %
Manageable Direct Cost Sub-Total	1,187,680	1,206,883	1,236,298	2.44 %
Debt Service, Depreciation	0	0	0	
Direct Cost Total	1,187,680	1,206,883	1,236,298	2.44 %
<u>Intra-Governmental Charges</u>				
Charges By Other Departments	175,580	223,826	55,163	-75.35 %
<u>Program Generated Revenue</u>				
9492 - Service Fees-School Dist	271,731	90,400	228,000	152.21 %
9499 - Reimbursed Cost	264,080	469,474	351,000	-25.24 %
9761 - Cash Pools Short-Term Int	3,155	27,190	17,000	-37.48 %
9762 - Other Short Term Interest	65,257	20,000	45,000	125.00 %
9767 - Unrealized Gains & Losses	5,561	0	0	
9798 - Miscellaneous Revenues	817,869	916,318	1,011,000	10.33 %
Sub-Total	1,427,653	1,523,382	1,652,000	8.44 %
<u>Net Cost</u>				
Manageable Direct Cost	1,187,680	1,206,883	1,236,298	2.44 %
Debt Service	0	0	0	
Charges By Other Departments	175,580	223,826	55,163	-75.35 %
Program Generated Revenue	(1,427,653)	(1,523,382)	(1,652,000)	8.44 %
Total Net Cost	(64,393)	(92,673)	(360,538)	

Expenditure & Revenue Summary

Treasury

Division

(Dept ID # 1341, 1342, 1346, 1347)

Finance Department

	2009 Actuals	2010 Revised	2011 Approved	11 v 10 % Chg
Expenditure by Category				
Salaries and Benefits	2,394,324	2,598,938	2,703,063	4.01 %
Supplies	20,023	22,025	22,025	0.00 %
Travel	0	2,100	2,100	0.00 %
Contractual/Other Services	371,862	432,944	224,400	-48.17 %
Equipment, Furnishings	4,172	5,500	5,500	0.00 %
Total Manageable Costs	2,790,381	3,061,507	2,957,088	-3.41 %
Debt Service, Depreciation	38,543	0	38,544	
Total Direct Cost	2,828,925	3,061,507	2,995,632	-2.15 %

Revenue by Fund

Fund 101 - Areawide General	458,113	539,400	798,954	48.12 %
-----------------------------	---------	---------	---------	---------

Positions As Budgeted

	2009 Revised		2010 Revised		2011 Approved	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Accounting Clerk II	3	-	3	-	3	-
Accounting Clerk III	7	-	7	-	7	-
Administrative Officer	2	-	2	-	2	-
Collector	4	-	4	-	4	-
Junior Admin Officer	1	-	1	-	1	-
Municipal Treasurer	1	-	1	-	1	-
Principal Admin Officer	1	-	1	-	1	-
Remittance Processing Operator	2	-	2	-	2	-
Senior Admin Officer	3	-	3	-	2	1
Senior Staff Accountant	1	-	1	-	-	1
Tax Enforcement Assistant	2	-	2	-	2	-
Tax Enforcement Officer	2	-	2	-	2	-
Total	29	-	29	-	27	2

Expenditure & Revenue Detail**Treasury****Division**

(Dept ID # 1341, 1342, 1346, 1347)

Finance Department

	2009 Actuals	2010 Revised	2011 Approved	11 v 10 % Chg
<u>Expenditures</u>				
Salaries and Benefits				
1101 - Straight Time Labor	1,345,776	1,590,229	1,608,680	1.16 %
1201 - Overtime	2,862	0	0	
1301 - Leave/Holiday Accruals	152,559	106,386	107,621	1.16 %
1401 - Benefits	893,127	940,923	1,025,363	8.97 %
1601 - Vacancy Factor	0	(38,600)	(38,600)	0.00 %
Salaries Total	2,394,324	2,598,938	2,703,063	4.01 %
Supplies	20,023	22,025	22,025	0.00 %
Travel	0	2,100	2,100	0.00 %
Contractual/Other Services	371,862	432,944	224,400	-48.17 %
Equipment, Furnishings	4,172	5,500	5,500	0.00 %
Manageable Direct Cost Sub-Total	2,790,381	3,061,507	2,957,088	-3.41 %
Debt Service, Depreciation	38,543	0	38,544	
Direct Cost Total	2,828,925	3,061,507	2,995,632	-2.15%
<u>Intra-Governmental Charges</u>				
Charges By Other Departments	503,275	528,899	552,340	4.43 %
Charges To Other Departments	(2,515,101)	(1,426,536)	(1,425,760)	-0.05 %
<u>Program Generated Revenue</u>				
9004 - Tax Cost Recoveries	1,623	100	100	0.00 %
9008 - Collection Service Fees	169,467	270,000	(0)	
9199 - Miscellaneous Permits	950	2,500	2,500	0.00 %
9210 - Fines & Forfeitures	1,700	(0)	(0)	
9499 - Reimbursed Cost	268,491	256,800	786,354	206.21 %
9536 - Late Fees	13,101	10,000	10,000	0.00 %
9672 - Prior Yr Expense Recovery	175	(0)	(0)	
9742 - Other Property Sales	397	(0)	(0)	
9762 - Other Short Term Interest	3	(0)	(0)	
9791 - Cash Over & Short	(232)	(0)	(0)	
9798 - Miscellaneous Revenues	2,438	(0)	(0)	
Sub-Total	458,113	539,400	798,954	48.12 %
<u>Net Cost</u>				
Manageable Direct Cost	2,790,381	3,061,507	2,957,088	-3.41 %
Debt Service	38,543	0	38,544	
Charges By Other Departments	503,275	528,899	552,340	4.43 %
Charges To Other Departments	(2,515,101)	(1,426,536)	(1,425,760)	-0.05 %
Program Generated Revenue	(458,113)	(539,400)	(798,954)	48.12 %
Total Net Cost	358,986	1,624,470	1,323,259	