

Finance

		FY 2005			FY 2006	FY 2007
		Actual	Target	% Target	Target	Target
Measure 3.2 Timely summarize the Utility Users' Tax (UUT)						
	A. All utility tax payments will be summarized by the end of each month	100%	100%	100%	100%	100%
	B. Follow-up will be initiated by the 10 th of next month with those companies that have not paid	100%	100%	100%	100%	100%
Measure 3.3 Close the general ledger in a timely fashion each month in order to facilitate the access to financial information						
	A. The general ledger accounting cycle will be closed within 7 working days after month-end for months October through May	46% avg.	100%	46%	100%	100%
	B. The general ledger accounting cycle will be closed by October 15 th for months July through September	New measure beginning in FY 2006			100%	100%
Measure 3.4 Close the year-end general ledger accounting cycle in a timely fashion in order to facilitate the access to year-end financial information						
	A. The year-end general ledger accounting cycle will be closed within 2 ½ months after year-end	2	2.5	125%	2.5	2.5
Measure 3.5 Prepare financial reports for Water and Power in a timely manner						
	A. Financial reports will prepared for the Water and Power Director of Finance & Admin within 4 working days after month-end close	133%	100%	133%	100%	100%

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Result 4: Qualify the City's Comprehensive Annual Financial Reports for the Government Finance Officer's Association (GFOA) of the United States and Canada award, and the California Society of Municipal Finance Officers (CSMFO) award.

		FY 2005			FY 2006	FY 2007
		Actual	Target	% Target	Target	Target
Measure 4.1 Receive top recognition for the City's comprehensive Annual Financial Report from GFOA						
	A. The City will submit and receive the GFOA Certificate of Achievement for Excellence in Financial Reporting by the 12/31 deadline	12/3/2004	12/31/2004	100%	12/31/2005	12/31/2006
Measure 4.2 Receive top recognition for the City's comprehensive Annual Financial Report from CSMFO						
	A. The City will submit and receive the CSMFO Certificate of Achievement for Excellence in Financial Reporting by the 12/10 deadline	12/3/2004	12/31/2004	100%	12/31/2005	12/31/2006

Result 5: Provide a reasonable level of assurance that proper internal control policies and procedures are in place and are followed for high risk cash handling cycles.

		FY 2005			FY 2006	FY 2007
		Actual	Target	% Target	Target	Target
Measure 5.1 Audit petty cash locations						
	A. All petty cash handling locations in the City will be audited by August 31 st of each year	100%	100%	100%	100%	100%
Measure 5.2 Perform operational audits of departmental activities						
	A. Two operational audits will be conducted each quarter	8	8	100%	8	8
Measure 5.3 Evaluate Finance/Accounting policies						
	A. One written policy will be evaluated each quarter	4	4	100%	4	4

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Result 6: Customer service in Cashiering, Business Licenses and Parking Citations is efficiently and effectively provided.

		FY 2005			FY 2006	FY 2007
		Actual	Target	% Target	Target	Target
Measure 6.1 Customers are satisfied with services provided						
	A. A 95% overall customer satisfaction rating will be achieved based on random surveys conducted each quarter	98%	95%	103%	95%	95%
Measure 6.2 Customers are served in a timely fashion						
	A. A wait-in-line time of 3 minutes or less will be achieved 90% of the time based on physical observation and viewing of security camera tapes	94% avg.	90%	104%	90%	90%
Measure 6.3 Customers experience an efficient transaction with City cashiers						
	A. Cashier transaction time will be reduced to less than one minute 90% of the time based on data from the cashier software system	97% avg.	90%	108%	90%	90%

Result 7: Create a safe workforce.

		FY 2005			FY 2006	FY 2007
		Actual	Target	% Target	Target	Target
Measure 7.1 Employees will receive safety training						
	A. 100% of field employees in Police, Fire, Water & Power, and Public Works will attend training each year covering safe work practices	100%	100%	100%	100%	100%
Measure 7.2 Accident reduction baselines and goals will be reported to City departments						
	A. 100% of City departments will receive reported accident reduction goals and actuals on a semi-annual basis	100%	100%	100%	100%	100%

Finance

		FY 2005			FY 2006	FY 2007
		Actual	Target	% Target	Target	Target
Measure 7.3 City facilities will be inspected for safety						
	A. 100% of City facilities will be inspected for compliance with safety regulations on an annual basis	100%	100%	100%	100%	100%
Measure 7.4 Return to Work Program will be offered to employees						
	A. 90% of employees released to modified duty will be placed in modified duty assignments	97% avg.	90%	108%	90%	90%

Result 8: Provide, establish and maintain a secure and reliable technological infrastructure.

		FY 2005			FY 2006	FY 2007
		Actual	Target	% Target	Target	Target
Measure 8.1 The infrastructure will be available to all users						
	A. 98% of the time, the Network will be available	99.8%	98%	102%	98%	98%
	B. 98% of the time, the main telephone switch will be available	100%	98%	102%	98%	98%
	C. 98% of the time, voicemail will be available	100%	98%	102%	98%	98%

Changes From Prior Year

- *Cost Changes:* The change from the fiscal year 2006 revised budget is a net increase of \$648,454 taking into consideration the transfer of the General Liability Division budget of \$214,325 to the City Attorney's office. The increase is primarily attributable to the following:
 1. The Personnel budget increased \$470,982 for anticipated salary and benefit rate changes and \$2,911 for position reclassifications. Additional increases in the Personnel budget included \$85,302 for the addition of an Information Technology Technician III in ITSD with an offsetting reduction in contract services.
 2. The Services and Supplies budget increased \$196,316 for the 2005 Equipment Lease Financing program, \$32,535 for a fiber network emergency response contract and fiber management software, \$29,228 to support the use of the third party administrator's Workers Compensation claims administration system, \$20,225 for increased allocation of costs for services from the General Fund to the Printing Services and Computing and Communications Funds, and \$121,791 allocated from the Equipment and Internal Service Charges budgets. Reductions included reallocation of funds in the amount of (\$85,302) to the Personnel budget and (\$35,000) for one-time funding for the wireless needs assessment and alternatives analysis completed in fiscal year 2006.
 3. The Equipment budget decreased (\$11,448) for reallocation of anticipated depreciation charges to the Services and Supplies budget.
 4. The Internal Service Charges budget increased \$7,000 for development of an application to support electronic submission capability for workers' compensation and safety incidents, and \$157,982 for various Citywide cost adjustments. Decreases included (\$19,400) resulting from the elimination of the Tidemark cost pool in the ITSD budget and (\$110,343) for reallocation of anticipated costs to the Services and Supplies budget.
- *FTE Changes:* There was a net decrease of (1.00 FTE) from the fiscal year 2006 revised budget. The General Liability Division with 2.00 FTEs was transferred to the City Attorney's office beginning with fiscal year 2007. An Information Technology Technician III was added to the ITSD Telephones budget to replace a vendor technician previously budgeted under contract services. Reclassifications approved during fiscal year 2006 are detailed under the applicable division descriptions.
- *Organization/Program Changes:* The General Liability Division was transferred to the City Attorney's office beginning with fiscal year 2007. This is an administrative change that has no impact on the City's overall budget.

Future Outlook

The Department of Finance is proactively working with the Planning and Development Department as new development projects emerge throughout the City, as well as the two Operating Companies with respect to major initiatives being undertaken by both. The Department is also actively involved in legislation as it impacts local government revenues. As new reporting requirements are introduced by the Governmental Accounting Standards Board (GASB), State laws change, revenues become more unstable and expenses continue to grow, the need for constant monitoring of the City's financial affairs will only intensify. In response, the Department of Finance will continue to emphasize customer service while constantly seeking ways to improve services. Strong fiscal leadership is the "Number One" focus of the Department of Finance.

Finance

DIVISION SUMMARY Finance Administration

Mission Statement

To provide leadership to the Department and financial management for the City Council, to ensure that the fiscal policies and procedures of the City are well established and maintained at the highest standards.

Program Description

The Administration Division is responsible for providing staff support to the City Council Finance Committee, as well as reporting on the financial condition of the City to executive management, the City Council and the public. The Division is also responsible for the bi-weekly distribution of payroll, and technological support to the Department and users of the financial systems. The Division directs and implements all aspects of the City's financial policies. It also coordinates its long range financial planning, development negotiations, debt administration, and major revenue audits. The Internal Audit function performs financial and other audits as necessary to maintain adequate systems of internal control, safeguard assets and ensure the preparation of accurate financial reports as well as secures independent audits. In addition, the Division coordinates the activities of four other divisions within the Department: Budget and Purchasing, Treasury and Cash Management, Accounting and Financial Analysis, and the Information Technology Services Division. The Deferred Compensation Program, Workers' Compensation and Safety are also monitored through the Administration Division, along with the Fire and Police Retirement System and the staffing of the Deferred Compensation Oversight Committee. Together the sections of this division comprise a core informational resource within the Department and the City.

Major Accomplishments

During fiscal year 2006 the Division completed a \$47.3 million bond issue to support capital improvements at the Rose Bowl Stadium and the City Hall seismic retrofit project, provided support to the Pasadena Center Operating company related to its proposed expansion, assisted in planning the construction of a new city ice rink, and continued to provide support to the City Council, City Manager and City departments.

Summary of Appropriations and Revenues

	FY 2004 Actual	FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Recommended
FTEs	16.000	17.500	17.500	17.500	16.500
Appropriations	2,751,616	3,074,659	3,247,023	3,247,023	3,328,935
Sources by Fund					
General Fund	2,721,280	3,057,616	3,229,469	3,229,469	3,310,679
Workers' Compensation Fund	30,336	17,043	17,554	17,554	18,256
- Transfer					
Total Sources	2,751,616	3,074,659	3,247,023	3,247,023	3,328,935

Finance

Changes From Prior Year

- *Cost Changes:* The Personnel budget increased \$82,418 for anticipated salary and benefit rate changes and decreased (\$113,911) resulting from the transfer of the Payroll Services Supervisor to Purchasing with no impact on the Department's overall budget. Internal Service Charges increased \$113,405 for various Citywide cost adjustments.
- *FTE Changes:* The Payroll Services Supervisor position was transferred to Purchasing and subsequently reclassified as a Management Analyst IV during fiscal year 2006 to meet current business needs.

Future Outlook

Pursuing opportunities that place the City in a stronger financial position is the vision of the Administration Division. The Division continues to strive to identify areas of inefficiencies and recommend ways to improve services in an effort to minimize waste and maximize the use of City revenues. Future projects of the Division include advanced technological support for a parking citation system, and completion of the implementation of a web-based time and labor management software application which will allow and encourage employee self-service for the completion of time rolls, leave requests and approvals, and confirmation of available leave balances.

**DIVISION
SUMMARY**
Workers' Compensation and Safety

Mission Statement

The mission of the Workers' Compensation and Safety Division is to administer all Workers' Compensation benefits in an expeditious, cost-efficient manner and reduce employee injuries, public liability and property losses.

Program Description

The Workers' Compensation Program compensates employees or their dependents for injuries, disabilities, or death sustained in the course of employment. In accordance with Workers' Compensation Laws of California, the Workers' Compensation Section processes claims and coordinates benefit delivery to injured workers, ensuring that they receive all benefits to which they are entitled. In addition, the Workers' Compensation and Safety Division compiles data to comply with State reporting mandates, as well as provide City management with reports as a tool for accident prevention and cost containment.

Major Accomplishments

In fiscal year 2006, the Workers' Compensation Section continued to examine and modify internal workflow processes to achieve greater efficiency and effectiveness in claim administration. Specifically, staff completed the transition of the administration of Police and Fire Department claims to a third party administrator (TPA.) Workers' Compensation staff administers claims from non-safety employees and provides oversight for the TPA. Also during this fiscal year, the second phase of a bill payment interface was completed. This phase eliminated the manual voucher processing system and automated the bill paying function between Workers' Compensation and Accounts Payable. Further, the open claims software was upgraded and converted to an internet-based system. In compliance with new requirements mandated by SB 899, the City's professional Workers' Compensation staff have been designated as Certified Workers' Compensation Adjusters and routinely participate in various training workshops to maintain certification and enhance claims administration skills. In addition, Workers' Compensation staff monitored workers' compensation reform legislation and responded as appropriate, and actively networked with several cities, including Glendale and Burbank, to exchange ideas on issues such as cost control, modified work, and legislative changes.

The Safety Section continued to identify occupational and City-owned property loss exposure through the following: administered the Gainsharing program which set goals for bargaining units' number of workers' compensation claims, amount of sick leave used, and the number of vehicle accidents; conducted random drug testing of employees under the Department of Transportation regulations; performed ergonomic evaluations; conducted various safety training courses for City staff; and received certification as a playground safety inspector.

Summary of Appropriations and Revenues

	FY 2004 Actual	FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Recommended
FTEs	8.500	9.000	9.000	9.000	9.000
Appropriations	638,119	895,296	1,263,075	1,263,075	1,332,864
WC Payments (Memo)*	6,779,138	6,428,720	8,000,000	8,000,000	8,000,000
Sources by Fund					
Workers' Compensation Fund	638,119	895,296	1,263,075	1,263,075	1,332,864
Workers' Comp (Memo)*	6,779,138	6,428,720	8,000,000	8,000,000	8,000,000
Total Sources	638,119	895,296	1,263,075	1,263,075	1,332,864

* For information only, the amount (which includes employee benefit contributions) is not included in the total.

Changes From Prior Year

- *Cost Changes:* The budget increased \$25,457 for anticipated salary and benefit rate changes, \$29,228 to support the use of the third party administrator's Workers Compensation claims administration system, and \$7,000 for development of an application to support electronic submission capability for workers' compensation and safety incidents.

Future Outlook

The Workers' Compensation and Safety Division is committed to continual review and improvement of the program for the purpose of strengthening the systems already in place, enhancing program efficiency, and mitigating extraneous costs. Several areas of concentration currently highlighted, include: 1) technological systems and workflow efficiencies, 2) internal claims handling, medical management and control, and cost containment, 3) legislation impacting the Workers' Compensation System, 4) City policies, benefits, and compensation packages, 5) physical fitness standards and incentives, 6) formal modified work programs, and 7) employee education on safety issues. It is expected that continued positive and proactive actions within the Workers' Compensation and Safety Division will produce successful results and savings to the City of Pasadena.

Finance

DIVISION SUMMARY General Liability

Mission Statement

To protect the City's resources from risks of accidental loss, not including workers compensation losses or deliberately assumed costs of employee benefits.

Program Description

This program is responsible for: 1) identification and measurement of risks of accidental loss, and, 2) recommendation of appropriate Risk Management Techniques to mitigate, avoid, transfer or accept risk of damage caused by accidents. This Division coordinates the transfer of risk to others by: 1) the purchase of property insurance on corporate assets, 2) purchase of policies of insurance for specific, separately funded enterprise liabilities, 3) purchase of crime insurance, and 4) coordinating risk management/insurance requirements for persons dealing with the City, such as vendors, permittees, licensees, and contractors. This Division coordinates risk retention by administering the City's self-insured liability claims program, including pre-litigation claims processing.

Major Accomplishments

The General Liability Division continued to maintain a database of claims settlements, expense payments, and outstanding reserves on claims by third parties against the City, the investigation of claims and incidents in the pre-litigation stage, assistance to the City Attorney in preparation of the City's defense on litigated cases, the marketing of the City's insurance programs through municipal purchasing groups in order to obtain premium savings, and the coordination of liability investigation and evaluation with the Departments, Workers' Compensation and Safety Division, Accounts Receivable Section, and the City Attorney.

Summary of Appropriations and Revenues

	FY 2004 Actual	FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Recommended
FTEs	2.000	2.000	2.000	2.000	0
Appropriations	195,343	205,959	214,325	214,325	0
GL Payments (Memo)*	2,926,420	1,355,779	3,000,000	3,000,000	0
Sources by Fund					
General Liability Fund	195,343	205,959	214,325	214,325	0
General Liability (Memo)*	2,926,420	1,355,779	3,000,000	3,000,000	0
Total Sources	195,343	205,959	214,325	214,325	0

* For information only, the amount is not included in the total.

Changes From Prior Year

The General Liability Division was transferred to the City Attorney's office beginning with fiscal year 2007. This is an administrative change that has no impact on the City's overall budget.

Future Outlook

The insurance market conditions are deteriorating. Premiums remain high and coverage tends to be less than in past years. Property premiums are expected to increase because of: 1) an increase in costs of material and labor for building repair; 2) an increase in insured values; and 3) capacity impaired by catastrophes, especially on the Gulf Coast. The past three years, the City declined excess liability and excess workers' compensation insurance from Municipality Insurance Purchasing Groups because of huge increases in premiums with less coverage, choosing to go without and handle risk through self-insurance until market conditions improve. Although insurance company loss ratios are low, the savings are not being passed on to consumers and the City will not re-enter the markets this year. The General Liability Division will continue to advise departments on risk transfer mechanisms by reviewing contract terms, providing assistance in the enforcement of insurance requirements, and recommending risk reduction techniques on the City's retained risk. Data will continue to be shared so departments can decide where the greatest efforts toward risk reduction should be made. The number of liability claims against cities seems to be increasing. The cost of vehicle repair has significantly increased, as has the cost of medical care, both of which will work to increase the value of damages claimed against the City. Liability claims will continue to be paid when liability for claimed damages is clearly adverse, and claims will continue to be resisted where liability for claimed damages does not clearly exist.

**DIVISION
SUMMARY**
Budget and Purchasing

Mission Statement

To provide ongoing financial and analytical support to the City Manager, the City Council and departments in the preparation and monitoring of the City's budget, and to coordinate the acquisition and payment for labor, materials, supplies and services in support of City operations in an efficient manner which adds value and maximizes taxpayer dollars.

The Budget and Purchasing Division is responsible for the preparation of the City's Operating Budget as well as all procurement activities within the City. The Division maintains the City's vendor list and serves as a resource to other City departments. The Division also includes the City's Print Shop. The budget staff is accountable for managing a budget process that meets the changing needs of the City's fiscal situation, as well as meeting the unique needs of the departments that make up the City. Analysis of expenditures and revenues is essential in both preparing and monitoring the Operating Budget. As the City continues its era of results-oriented budgeting, the Budget Section provides guidance, resources and monitoring to ensure that this initiative is successfully maintained. In addition to budgeting services, this section also provides departments with analytical support for special studies, including: policy and process review for efficiency, program and service audits, and revenue analysis for proposed new funding sources. The purchasing staff is responsible for all procurement activities within the City and to this end assists departments in preparing bid specifications and requests for proposals as well as negotiating contract terms. This Division is also responsible for all accounts payable activities within the City.

Major Accomplishments

A major accomplishment of the Budget and Purchasing Division was the adoption of the fiscal year 2006 Operating Budget, balanced and on time, along with the timely completion of Quarterly Monitoring Reports. The City has received an Award for Excellence in Budgeting from the California Society of Municipal Finance Officers (CSMFO) for the fiscal year 2006 as well as an award for Excellence in Public Communications for the fiscal year 2006 Budget in Brief. The division has coordinated a cost of service study that will ensure that charges for City services are in-line with the cost of providing those services. The Division continues to participate in union negotiations to provide detailed financial information and support, and provided direct assistance to departmental administration for special fiscal-related projects. In the area of procurement, the Division continued to expand the use of e-commerce to maximize efficiency, and planned, coordinated and hosted a business-to-business contracting event in association with the Chamber of Commerce, all the while maintaining a high level of customer service and satisfaction.

Finance

Summary of Appropriations and Revenues

	FY 2004 Actual	FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2006 Recommended
FTEs	25.750	22.750	22.750	23.750	24.750
Appropriations	2,261,959	2,360,794	2,713,217	2,770,402	3,052,879
Sources by Fund					
General Fund	1,371,330	1,391,095	1,608,010	1,665,195	1,850,767
Printing Services Fund	890,629	969,699	1,105,207	1,105,207	1,202,112
Total Sources	2,261,959	2,360,794	2,713,217	2,770,402	3,052,879

Changes From Prior Year

- *Cost Changes:* The Personnel budget increased \$73,656 as the result of anticipated salary and benefit rate changes, \$11,459 for a reclassification and \$113,911 for the transfer of the Payroll Services Supervisor from Administration with no overall impact on the Department's budget. The Services and Supplies budget for Printing Services increased \$75,116 for the fully amortized equipment lease payment to replace the digital copier that was included in the 2005 Equipment Lease Financing program.
- *FTE Changes:* During fiscal year 2006, Human Resources approved the reclassification of a Principal Operations Specialist to a Management Analyst II in Accounts Payable and the modification of a full-time Staff Assistant III position in Printing Services to two part-time positions; .50 Duplicating Machine Operator and .50 Graphic Artist. In addition, one Staff Assistant III was transferred from Utility Accounting to Accounts Payable and the Payroll Services Supervisor position was transferred from Administration to Purchasing with the job title of Management Analyst IV to meet current business needs.

Future Outlook

The Budget and Purchasing Division will continue to support City operations through the development and monitoring of the Operating Budget as well as through the timely and efficient acquisition of labor, materials, supplies and services.

**DIVISION
SUMMARY**
Treasury and Cash Management

Mission Statement

To prudently manage the City's cash, portfolio of investments, and bond issues in accordance with the City's investment policy, the State Government Code, and the bond indentures, as well as obtain a reasonable competitive rate of return on investments, and provide excellent customer service to external and internal clients.

Program Description

The Treasury Section provides prudent investment management of the City's pooled portfolio, Capital Endowment Portfolio, Stranded Investment Reserve Fund, Pasadena Community Development Commission, and segregated smaller portfolios, as well as investments held with trustees for a total of \$575 million. The Treasury Division manages the bonded indebtedness for the General Fund, Water and Power Department, and PCDC for a total of 32 financing issues with original face amounts of about \$768 million and current outstanding bonds of \$623 million, with reserve funds of \$25 million. In addition to these services, the section participates in issuing municipal bonds, provides financial analysis and planning, actuarial analysis and cash flows relating to the funding of the Fire and Police Retirement System and SB481. This section also provides financial management services to PCDC such as financing of various redevelopment projects, financial reporting, monitoring tax increment revenues, lease revenues and revenues from loans.

The Cash Management unit provides Citywide cashiering services, processing of utility payments, the monitoring, billing, renewing, collecting, processing, and investigating of approximately 16,000 business license accounts with annual revenue of \$4.7 million, and the processing of over 130,000 parking tickets annually. This section provides essential customer service and plays an integral role in the City's overall cash management strategy.

The Collections unit is responsible for collecting and administering delinquent accounts for the City including civil citations, paramedic accounts, utility accounts, code enforcement, special taxes, district assessment fees, NSF checks and other miscellaneous accounts. This unit has over 5,000 active accounts and anticipates collecting \$1,200,000 in delinquent revenues.

Major Accomplishments

The Treasury and Cash Management Division accomplished the following during fiscal year 2006: 1) negotiated the issuance of \$6.5 million Equipment Lease Financing, 2) assisted in the issuance of \$47.3 million Rose Bowl financing, 3) completed the electronic dissemination of annual bond disclosure reports, 4) achieved competitive returns on the City's investment portfolios, 5) updated SymPro, the City's investment accounting and tracking software, to comply with GASB 40 reporting requirements, 6) developed and implemented the website for the parking citation process, 7) upgraded the Bizlink system, the City's business license software, to enhance system processing, and 8) implemented amendments to the Business License code to assist in business license compliance.

Finance

Summary of Appropriations and Revenues

	FY 2004 Actual	FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Recommended
FTEs	28.500	29.000	29.000	29.000	29.000
Appropriations	2,096,962	2,249,878	2,613,661	2,613,661	2,684,983
Sources by Fund					
General Fund	1,977,773	2,126,518	2,486,601	2,486,601	2,552,841
Building Services Fund – Transfer	51,767	53,579	55,186	55,186	57,393
Parking Meter–Old Pasadena - Trans	48,671	50,374	51,885	51,885	53,960
Parking Meter-Civic Center- Trans	18,751	19,407	19,989	19,989	20,789
Total Sources	2,096,962	2,249,878	2,613,661	2,613,661	2,684,983

Changes From Prior Year

- *Cost Changes:* The Personnel budget increased \$66,189 for anticipated salary and benefit rate changes.
- *FTE Changes:* There was no change in the number of FTEs from the fiscal year 2006 revised budget. Human Resources approved a change in job title for one Staff Assistant III position to a Customer Service Representative I during fiscal year 2006 to meet current business needs.

Future Outlook

The Treasury and Cash Management Division will continue to pursue opportunities that place the City in a stronger financial position. With sound investment strategies and careful administration of all areas of cash management, the goal will be to maintain a fiscally healthy City.

**DIVISION
SUMMARY**

Accounting and Financial Analysis

Mission Statement

To ensure that timely and accurate financial information is provided to the City Council, City staff, residents, credit providers, and grant providers.

Program Description

The Accounting and Financial Analysis Division is responsible for collecting, analyzing, recording, and reporting all financial transactions of the City in accordance with all applicable accounting, City and other governmental requirements, standards and/or guidelines. This Division is also responsible for billing and collecting grants as well as other miscellaneous City revenues.

Specific areas of accounting and financial reporting responsibilities include General City, Utilities, Grants (Federal, State and Local), Pasadena Community Development Commission, and Parking Operations. The Accounts Receivable Section of this division performs billing and receivables management for paramedics service, false alarms, utility users tax, franchise tax, bed tax, zoning parking contracts, occupancy inspections, and property damage.

This division prepares the City's Comprehensive Annual Financial Report, develops and prepares periodic financial reports for management, conducts all grants-related fiscal monitoring, as well as prepares other governmental reports.

Major Accomplishments

The City has been awarded the Certificate of Achievement for Excellence in Financial reporting by the Government Finance Officers Association (GFOA) for the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2005. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting. In addition, the City has been awarded the Certificate of Award for Outstanding Financial Reporting from the California Society of Municipal Finance Officers' (CSMFO) for the fiscal year ended June 30, 2005. The Certificate of Award was issued in recognition of the City's high level of quality in the annual financial statements, which were prepared in accordance with required professional standards and reporting criteria. The Comprehensive Annual Financial Report was prepared in conformance with Governmental Accounting Standards Board (GASB) Statement 34.

Summary of Appropriations and Revenues

	FY 2004 Actual	FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Recommended
FTEs	16.900	15.900	14.900	13.900	13.900
Grants FTEs	5.600	5.600	5.600	5.600	5.600
Total FTEs	22.500	21.500	20.500	19.500	19.500
Appropriations	1,168,587	1,383,666	1,456,059	1,398,874	1,443,994
Sources by Fund					
General Fund	1,168,587	1,383,666	1,456,059	1,398,874	1,443,994
Grants (memo)*	0	0	564,743	564,743	587,284
Total Sources	1,168,587	1,383,666	1,456,059	1,398,874	1,443,994

* For information only, amount not included in total.

Changes From Prior Year

- *Cost Changes:* The Personnel budget increased \$44,515 for anticipated salary and benefit rate changes.
- *FTE Changes:* There was no change in the number of FTEs from the fiscal year 2006 revised budget. During fiscal year 2006, one Staff Assistant III was transferred from Utility Accounting to Accounts Payable to meet current business needs.

Future Outlook

The future outlook for the Accounting and Financial Analysis Division is challenging. The Governmental Accounting Standards Board (GASB) continues to introduce changes in reporting requirements for the public sector. The most recent statements issued by the GASB are Statement No. 44, "Economic Condition Reporting: The Statistical Section," Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions," Statement No. 46, "Net Assets Restricted by Enabling Legislation," and Statement No. 47, "Accounting for Termination Benefits."

The Division is committed to facing such challenges and to continue providing timely, accurate financial information to City management and the City Council.

**DIVISION
SUMMARY**

Information Technology Services
Division

Mission Statement

To provide the City Council, departments, and residents reliable, cost effective, high quality technology-based business solutions, and achieve these solutions with trained, self-motivated and capable professionals working together, and in partnership with its customers, in an empowering environment.

Program Description

The Information Technology Services Division (ITSD) provides customer-driven services to City departments in areas utilizing networks, desktops, application development, radio/telephone, and voice services. These services are of the highest quality possible and are consistent with customers' needs, schedules, and budgets.

Major Accomplishments

ITSD is comprised of dedicated IT professionals working together delivering quality services to its customers. The projects and services identified below support ITSD's vision, "Our vision is to support our customers by enabling them, through technology, to carry out the duties of public service missions." Many of the items listed below may not make much sense to the average reader, but valuable resources are allocated annually and used to complete these and many future projects.

ITSD has successfully implemented the following customer projects in fiscal year 2006: replaced City Attorney litigation system; inventoried, deployed and trained Fire personnel on an entire new fleet of 477 radios; implemented Data Warehouse for code violations; moved and trained over 50 Water & Power employees on new telephones at 1055 E. Colorado; upgraded Telestaff, Cal Med and Questys systems; replaced and upgraded 53 UHF radios for Police; issued an online customer services survey to all departments; enhanced the Procurement Contract application; moved and setup telephone service for the Assistant City Manager at Renaissance Plaza; implemented Workers' Compensation and Utility Rebate accounts payable processing; installed base stations at the Police heliport and Mirador Tower to interface with the FAST frequency for interagency communications; redesigned the 800 EOC number for disaster notification; completed Office 2003 rollout and Citywide training; completed various adds, moves and reinstalls of telephones for Planning and Development at the Hale Building; implemented 1099 EDD processing; completed bioterrorism application for Public Health to coincide with Los Angeles County practices in accordance with Federal regulations; implemented Code Compliance voicemail application; planned and hosted the inaugural ITSD Open House to educate employees on current ITSD services, as well as offer a glimpse of future technological possibilities; reconfigured the backup fire dispatch equipment at Police; set-up telephone service for EOC training at the Police and City Yards; retired various HP3000 applications such as the Case Management and Election System and replaced with newer applications; upgraded T1 telephone service at Villa Parke and Glenarm; electronic path upgrades at the Water & Power and Fire offices on Los Robles; added four T1 sites for Water & Power Reservoirs; planned and hosted GIS Day; and implemented various voicemail application improvements in the City Manager, Finance, Planning and Development, and Public Health departments.

ITSD internal projects completed in fiscal year 2006 include: implemented Systems Management Software (SMS) for Citywide desktop services management; upgraded and rearranged Public Pay Phones at approximately 28 locations; implemented the Information Lifecycle Management application; implemented secure Virtual Private Network with RSA token authentication; completed Citywide personal folder migration; completed Telenomics

Finance

interface with the Telephone Billing System; Fiber ring – connected several new City sites to City's fiber ring including Water & Power dispatch and engineering facilities, moving closer to the goal of having all City communications connected to its own assets; Enhancements/Upgrades – completed domain migration; ComVault backup solution; Secure Area Network (SAN) replacement and upgrade; DMZ, firewall and City1 upgrades; Mirador Tower upgrades including batteries, channel banks and BDLC cold standby; Life Cycle Replacements – NT 4.0 Server, other servers and network equipment; Leases, Licenses – connected additional Time Warner Telecom facilities to the City's fiber ring; renewed several license agreements for fiber and wireless antenna sites; Franchise Management – processed updated Champion Broadband franchise application; completed audits of Charter Communications franchise fee and utility user tax payments to the City; completed a review of the physical safety of Charter's local cable TV system; Wireless Technologies; - evaluated proposals from several private wireless companies for deployment of a Citywide wireless system.

Summary of Appropriations and Revenues

	FY 2004 Actual	FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Recommended
FTEs	36.000	42.000	44.000	44.000	45.000
Appropriations	6,616,632	7,296,466	8,558,405	8,558,405	8,870,564
Sources by Fund					
General Fund	110,250	115,763	121,551	121,551	127,628
Computing and Communication Fund	6,204,276	6,796,346	8,054,338	8,054,338	8,384,697
Telecommunications Fund	237,962	324,488	382,516	382,516	358,239
Building Services Fund	64,144	59,869	0	0	0
Total Sources	6,616,632	7,296,466	8,558,405	8,558,405	8,870,564

Changes From Prior Year

- Cost Changes:** The Personnel budget increased \$178,747 for anticipated salary and benefit rate changes and \$85,302 for the addition of an Information Technology Technician III in Telephones with an offsetting reduction in contract services. A decrease of (\$8,548) in Personnel costs resulted from the reclassification of a Staff Assistant IV position to Staff Assistant II. The remaining budget increase of \$56,658 includes \$121,200 for the 2005 Equipment Lease Financing program, \$32,535 for a fiber network emergency response contract and fiber management software, \$23,059 for various Citywide cost adjustments in internal service charges, and \$19,566 for increased allocation of costs for services from the General Fund to ITSD. Reductions included (\$35,000) for one-time funding for the wireless needs assessment and alternatives analysis completed in fiscal year 2006, (\$19,400) for elimination of the Tidemark cost pool, and reallocation of (\$85,302) to the Personnel budget.
- FTE Changes:** There was an increase of 1.00 FTE from the fiscal year 2006 revised budget. An Information Technology Technician III was added to the Telephones budget to replace a vendor technician previously budgeted under contract services. A Staff Assistant IV position was reclassified to a Staff Assistant II during fiscal year 2006.
- Organization/Program Changes:** The Tidemark cost pool was eliminated from the ITSD budget beginning with fiscal year 2007; Planning and Development is assuming responsibility for the Tidemark technology.

Finance

- *Funding/Revenue Changes:* Anticipated Telecommunication Fund revenues of \$363,712 generated by fiber network leases and wireless licenses are being transferred to the Computing and Communications Fund in fiscal year 2007 to support the ITSD Projects budget.

Future Outlook

Technology is a critical tool for change and key to the provision of improved and cost-effective services to the community. With insight into the requirements of the City and expertise in communications and information technologies, ITSD is the leader in support of the City's use of technology. In fiscal year 2007, ITSD has the following major projects planned: Interactive Voice Response/Interactive Web Response replacement; monitoring the rollout of the Citywide wireless network (WIFI) by a private sector partner; upgrade of the web-based City telephone directory; plan, coordinate and implement technology requirements of the City Hall Retrofit project in preparation for reoccupation of City Hall; Water & Power radio system upgrade; lead on CAD/RMS redesign for the Police network; phase one of eGov; telephone set upgrades; accounts payable invoice imaging; payroll upgrade to E-Personality; T Communicator for Fire; PeopleSoft budget module; upgrade of fire station alert hardware for greater reliability and consistency; Business Application Continuity; HighJump Warehouse Management System for PeopleSoft Inventory Module; replacement of proxy servers and various radio infrastructure equipment that is no longer supported; and Citywide Microsoft software training. Powered by projects like these, ITSD will continue to make improvements in service and effectiveness and recognize the increased potential for technological growth in the City.

GRAIL ANALYSIS

MSI:

	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ADOPTED	FY 2006 REVISED	FY 2007 RECOMMENDED	\$ CHANGE	%
EMPLOYEES							
REGULAR	133,650	138,150	139,150	139,150	138,150	1,000	
NON-REGULAR	0.000	0.000	0.000	0.000	0.000	0.000	
TOTAL EMPLOYEES	133,650	138,150	139,150	139,150	138,150	1,000	
PERSONNEL							
8005 Regular Pay - PERS	5,792,491	6,359,476	9,222,492	9,221,840	9,531,440	309,600	3.3
8011 Overtime Pay	123,242	108,698	35,231	35,231	36,206	975	2.7
8018 PST-Part Time Employees - PARS	109,586	226,259	0	0	0	0	0.0
8020 Management Benefit	3,166	2,372	0	0	0	0	0.0
8023 Auto Allowance	17,946	22,629	32,820	32,820	30,564	-2,256	-6.8
8024 Personal Dvlpmnt Allowance	34,250	39,325	42,250	42,250	42,000	-250	-0.5
8027 Workers' Compensation	216,679	323,960	309,874	309,852	240,194	-69,658	-22.4
8028 Workers' Comp (4850 Benefit)	787	0	0	0	0	0	0.0
8031 General Liability	25,830	132	18,445	18,444	28,596	10,152	55.0
8037 Miscellaneous Pay	0	2,078	0	0	0	0	0.0
8038 PERS-Employee Portion	410,309	448,009	645,576	645,531	667,200	21,669	3.3
8040 PERS-City Portion	0	153,947	489,714	489,714	699,608	209,894	42.8
8041 PARS-City Portion	4,189	9,375	0	0	0	0	0.0
8044 Life Insurance	5,446	6,020	9,224	9,223	9,529	306	3.3
8045 Dental Insurance	57,654	61,454	63,450	63,450	62,994	-456	-0.7
8046 Medicare-City Contributn	63,344	78,542	106,464	107,185	138,730	31,545	29.4
8047 Long Term Disability	51,027	66,981	81,158	81,158	14,296	-66,862	-82.3
8048 Child Care Subsidies	0	0	864	864	864	0	0.0
8049 Emp Opt Ben Fd (EOBF)	734,489	868,035	1,196,690	1,196,690	1,119,015	-77,675	-6.4
8050 Benefits (VHS)	1,271,897	1,208,707	0	0	0	0	0.0
8054 Vision Care	70	116	0	0	0	0	0.0
8055 Health Care Spending	0	1,375	0	0	0	0	0.0
8056 Accrued payroll	105,582	45,674	0	0	0	0	0.0
8057 Defunded Positions	0	0	0	0	-66,391	-66,391	0.0
8058 Benefits Administration	0	172,185	0	0	0	0	0.0
9950 Defunded Positions	0	0	-74,100	-74,100	0	74,100	-100.0
*** TOTAL PERSONNEL	9,027,984	10,205,349	12,180,152	12,180,152	12,554,845	374,693	3.0
SERVICES AND SUPPLIES							
8101 Materials & Supplies	473,532	575,470	565,911	565,911	561,411	-4,500	-0.7
8103 Uniforms	700	0	850	850	850	0	0.0
8105 Lease Payments	15,260	11,991	26,300	26,300	26,300	0	0.0
8107 Equipment Lease Payments	70,964	52,186	144,500	144,500	340,816	196,316	135.8
8108 Computer Related Supplies	304,141	-17,956	107,630	107,630	116,130	8,500	7.8
8109 Equipt Purchases Under \$10,000	196,525	221,354	116,700	116,700	112,600	-4,100	-3.5
8110 Outside Printing and Duplicating	16,187	7,625	17,484	17,484	17,484	0	0.0
8112 Legal Advertising	3,311	4,501	2,600	2,600	2,600	0	0.0
8113 Photo Copy Machine Maint	72,672	77,268	89,883	89,883	88,883	-1,000	-1.1
8114 Other Contract Services	1,334,381	1,552,724	1,513,162	1,513,162	1,626,413	113,251	7.4
8115 Consultant Services	66,787	39,139	328,699	328,699	298,699	-30,000	-9.1
8116 Contract Maintenance	202,772	483,481	572,128	572,128	601,356	29,228	5.1
8117 Data Processing	22,738	32,583	71,822	71,822	71,322	-500	-0.6

MSI:

	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ADOPTED	FY 2006 REVISED	FY 2007 RECOMMENDED	\$ CHANGE	%
Operations							
8121 Computer(PC) Maint/Repair	20,390	20,648	0	0	0	0	0.0
8124 Dues and Memberships	16,996	9,073	16,051	16,051	15,451	-600	-3.7
8125 Special Civic Events	407	2,155	0	0	0	0	0.0
8126 Conf & Mtgs - Comm & Committees	285	475	0	0	0	0	0.0
8127 Conferences & Meetings	43,205	61,520	52,962	52,962	41,462	-11,500	-21.7
8128 Mileage	3,464	1,944	5,895	5,895	6,395	500	8.4
8129 Education	24,966	30,727	87,826	87,826	23,126	-64,700	-73.6
8130 Training Costs	829	824	2,000	2,000	85,000	83,000	4150.0
8133 Medicl Pay Doctors-Workr Comp	6,306	22,565	1,000	1,000	1,000	0	0.0
8134 Data Processing Development	0	0	3,000	3,000	3,000	0	0.0
8135 Reference Matls Subscriptions	8,931	5,986	18,535	18,535	15,185	-3,350	-18.0
8136 Library Books	841	607	0	0	0	0	0.0
8137 Gas and Lubricants	5	0	0	0	0	0	0.0
8140 Telephone	1,049,736	1,025,178	1,050,500	1,050,500	987,623	-62,877	-5.9
8142 Electric	4,657	5,235	5,600	5,600	5,600	0	0.0
8144 Postage	88,153	84,225	78,895	78,895	78,345	-550	-0.6
8149 Fiscal Agent/Bank Fees & Charges	544	10,858	0	0	0	0	0.0
8154 Audio Visual Materials	0	0	100	100	100	0	0.0
8177 Program Expenditures	273,277	490,893	505,621	505,621	525,846	20,225	4.0
8178 Program Expenditure Recovery	-84,368	0	0	0	0	0	0.0
8218 Vehicle Rental	293	242	1,396	1,396	1,291	-105	-7.5
8232	0	125	0	0	0	0	0.0
8276 Software	2,495	3,125	0	0	0	0	0.0
8290 Cell Phone Reimbsmnt	-915	-1,790	0	0	0	0	0.0
8677 Interest	9,523	7,283	14,936	14,936	14,936	0	0.0
*** TOTAL SERVICES AND SUPPLIES	4,249,990	4,822,264	5,401,986	5,401,986	5,669,224	267,238	4.9
EQUIPMENT							
8504 Equipment	224,495	0	0	0	0	0	0.0
8506 Computer Equipment	23,978	231,229	0	0	0	0	0.0
8507 Contra Capital	-224,495	-231,228	0	0	0	0	0.0
8801 Depreciation	500,892	413,074	546,572	546,572	535,124	-11,448	-2.0
*** TOTAL EQUIPMENT	524,870	413,075	546,572	546,572	535,124	-11,448	-2.0
*** SUBTOTAL	13,802,844	15,440,688	18,128,710	18,128,710	18,759,193	630,483	3.4
INTERNAL SERVICE CHARGES							
8601 IS-Structural Maintenance	145,524	145,213	145,624	145,624	157,202	11,578	7.9
8602 IS-Tenant Improvements	6,221	7,060	15,100	15,100	15,100	0	0.0
8603 IS-Lockshop	210	1,623	1,065	1,065	1,065	0	0.0
8604 IS-Utilities & Insurance - HSEKPING	86,100	86,088	83,806	83,806	83,088	-718	-0.8
8605 IS-Housekeeping Serv	113,376	112,790	105,758	105,758	108,455	2,697	2.5
8606 IS-Floors and Windows	0	0	2,447	2,447	2,300	-147	-6.0
8607 IS-Printing	127,440	109,476	126,368	126,368	123,229	-3,139	-2.4
8608 IS-Mail Services	18,804	18,950	21,245	21,245	23,696	2,451	11.5

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GRAIL ANALYSIS

MSI:

	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ADOPTED	FY 2006 REVISED	FY 2007 RECOMMENDED	\$ CHANGE	%
8609 IS-Telephones	156,338	174,117	203,677	203,677	125,441	-78,236	-38.4
8610 IS-System Management HP3000-HP957	125,196	91,940	57,678	57,678	77,922	20,244	35.0
8611 IS-Application Devel & Support	200,768	299,593	135,426	135,426	126,426	-9,000	-6.6
8612 IS-PC&Net Desktop Services	30,600	18,055	61,138	61,138	52,392	-8,746	-14.3
8613 IS-Radio and Data Communicatn	1,680	2,355	2,447	2,447	2,885	438	17.8
8615 IS-Auto Body Repair	896	1,466	0	0	0	0	0.0
8616 IS-Fleet Maint - Equip Maintenance	10,879	5,701	5,937	5,937	6,270	333	5.6
8617 IS-Fleet Maint - Equip Replacement	25,338	16,748	17,877	17,877	18,637	760	4.2
8618 IS-Fleet Fuel/Lubricant	3,324	2,909	2,200	2,200	2,588	388	17.6
8620 Bldg Preventive Maintenanc e	42,024	52,225	50,835	50,835	50,069	-766	-1.5
8621 IS-Radio - Direct Request	618	0	2,900	2,900	2,900	0	0.0
8622 IS-Telephone - Usage	155,216	118,671	106,518	106,518	87,545	-18,973	-17.8
8623 IS-PC Training	1,400	0	8,696	8,696	8,624	-72	-0.8
8624 IS-Enterprise Network	136,716	136,366	154,311	154,311	152,708	-1,603	-1.0
8626 IS-Mail - Direct Request	442	3,034	2,372	2,372	2,372	0	0.0
8630 IS-AD&S PS,P2K, Park Citat	469,506	533,398	537,646	537,646	635,403	97,757	18.1
8632 IS-GIS (Geographic Info)	16,410	33,913	2,194	2,194	3,737	1,543	70.3
8634 IS-Security Srvcs City Ha ll	51,348	54,339	65,011	65,011	66,841	1,830	2.8
8641 IS-MS Licensing	0	0	18,779	18,779	18,131	-648	-3.4
*** TOTAL INTERNAL SERVICE CHARGES	1,926,374	2,026,030	1,937,055	1,937,055	1,955,026	17,971	0.9
*** TOTAL BUDGET	15,729,218	17,466,718	20,065,765	20,065,765	20,714,219	648,454	3.2
REVENUE							
6809 Building Services Fund - Transfer	51,767	53,579	55,186	55,186	57,393	2,207	3.9
6860 Transfer from Workers/ Compensation Fund	30,336	17,043	17,554	17,554	18,256	702	3.9
6963 Prking Mtr - Old Pasa	48,671	50,374	51,885	51,885	53,960	2,075	3.9
6964 Prking Mtr - Civic Ctr	18,751	19,407	19,989	19,989	20,789	800	4.0
7155 Printing Services Fund	890,629	969,699	1,105,207	1,105,207	1,202,112	96,905	8.7
7163 Worker's Compensation Cit y Contribution	638,119	895,296	1,263,075	1,263,075	1,332,864	69,789	5.5
7166 Liability Insurance City Contribution	195,343	205,959	214,325	214,325	0	-214,325	-100.0
9038 Building Services Fund	64,144	59,869	0	0	0	0	0.0
9165 General Fund-Unspecified	7,349,220	8,074,658	8,901,690	8,901,690	9,285,909	384,219	4.3
9408 Telecommunications Fund	237,962	324,488	382,516	382,516	358,239	-24,277	-6.3
9500 Computing & Communication	6,204,276	6,796,346	8,054,338	8,054,338	8,384,697	330,359	4.1
*** TOTAL FUNDING	15,729,218	17,466,718	20,065,765	20,065,765	20,714,219	648,454	3.2

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GRAIL ANALYSIS

MSI:

DEPARTMENT: Finance Department
SUB-DEPARTMENT: Finance Administration

	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ADOPTED	FY 2006 REVISED	FY 2007 RECOMMENDED	\$ CHANGE	%
EMPLOYEES							
REGULAR	16.000	17.500	17.500	17.500	16.500	1.000	
NON-REGULAR	0.000	0.000	0.000	0.000	0.000	0.000	
TOTAL EMPLOYEES	16.000	17.500	17.500	17.500	16.500	1.000	
PERSONNEL							
8005 Regular Pay - PERS	821,836	1,022,569	1,246,237	1,246,237	1,225,705	-20,532	-1.6
8011 Overtime Pay	19,621	11,565	0	0	0	0	0.0
8018 PST-Part Time Employees - PARS	11,936	9,551	0	0	0	0	0.0
8023 Auto Allowance	7,044	12,021	11,844	11,844	11,844	0	0.0
8024 Personal Dvlpmt Allowance	5,500	8,075	6,500	6,500	6,000	-500	-7.6
8027 Workers' Compensation	27,569	48,609	41,874	41,874	30,888	-10,986	-26.2
8031 General Liability	0	0	2,493	2,493	3,677	1,184	47.4
8038 PERS-Employee Portion	58,824	75,088	87,236	87,236	85,799	-1,437	-1.6
8040 PERS-City Portion	0	25,864	66,175	66,175	89,967	23,792	35.9
8041 PARS-City Portion	511	449	0	0	0	0	0.0
8044 Life Insurance	984	1,352	1,246	1,246	1,225	-21	-1.6
8045 Dental Insurance	7,775	6,215	7,980	7,980	7,524	-456	-5.7
8046 Medicare-City Contributn	10,873	14,690	14,331	14,331	17,773	3,442	24.0
8047 Long Term Disability	8,892	11,000	10,967	10,967	1,838	-9,129	-83.2
8049 Emp Opt Ben Fd (EOBF)	97,122	123,658	150,500	150,500	133,650	-16,850	-11.1
8050 Benefits (VHS)	179,678	192,298	0	0	0	0	0.0
8054 Vision Care	18	27	0	0	0	0	0.0
8055 Health Care Spending	0	1,375	0	0	0	0	0.0
8056 Accrued payroll	13,347	11,341	0	0	0	0	0.0
8058 Benefits Administration	0	28,553	0	0	0	0	0.0
*** TOTAL PERSONNEL	1,271,530	1,604,300	1,647,383	1,647,383	1,615,890	-31,493	-1.9
SERVICES AND SUPPLIES							
8101 Materials & Supplies	43,965	40,700	61,179	61,179	61,179	0	0.0
8108 Computer Related Supplies	58,191	23,956	1,930	1,930	1,930	0	0.0
8109 Equipt Purchases Under \$10,000	35,530	31,756	54,400	54,400	54,400	0	0.0
8110 Outside Printing and Duplicating	230	731	2,150	2,150	2,150	0	0.0
8112 Legal Advertising	807	0	0	0	0	0	0.0
8113 Photo Copy Machine Maint	10,214	11,392	13,000	13,000	13,000	0	0.0
8114 Other Contract Services	104,807	191,742	77,350	77,350	77,350	0	0.0
8115 Consultant Services	31,055	600	132,199	132,199	132,199	0	0.0
8116 Contract Maintenance	190,609	187,912	285,131	285,131	285,131	0	0.0
8121 Computer(PC) Maint/Repair	0	784	0	0	0	0	0.0
8124 Dues and Memberships	2,906	1,295	2,650	2,650	2,650	0	0.0
8125 Special Civic Events	325	922	0	0	0	0	0.0
8126 Conf & Mtgs - Comm & Committees	-625	320	0	0	0	0	0.0
8127 Conferences & Meetings	8,028	13,822	2,445	2,445	2,445	0	0.0
8128 Mileage	363	227	2,000	2,000	2,000	0	0.0
8129 Education	3,034	6,547	12,840	12,840	12,840	0	0.0