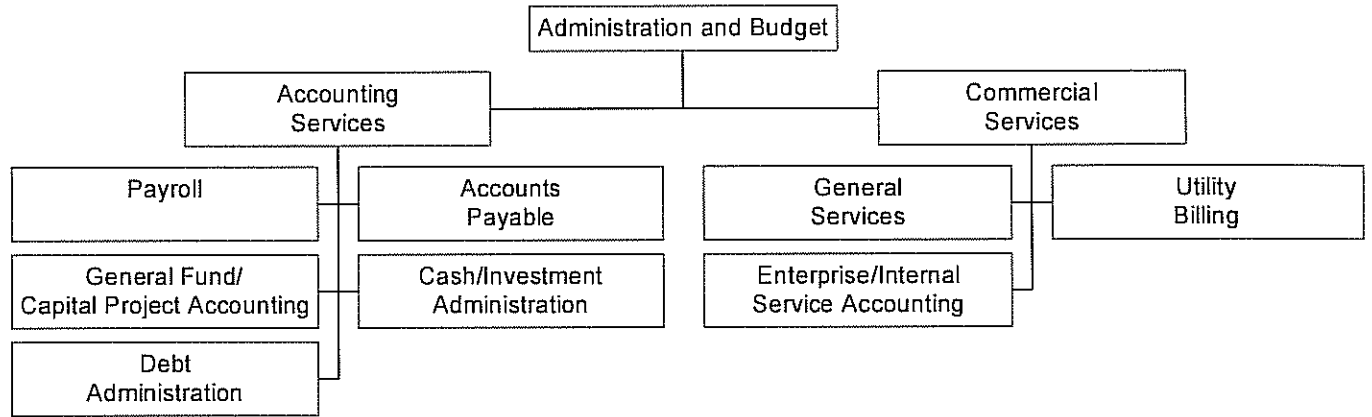


# FINANCE DEPARTMENT



## FINANCE DEPARTMENT

The Finance Department oversees the management and operations of various administrative functions of the City. These administrative divisions include Finance Administration, Accounting, Commercial and General Services and Business License. Each functional area of the Finance Department is outlined as follows:

- **Finance/Accounting**  
Provides financial services for the City and is responsible for maintaining the City's accounting system, payroll, accounts payable, grant fiscal management, capital asset reporting, debt administration, treasury function, work with independent auditor and production of annual CAFR, Single Audit Reports and PCDC Financial Statements. Provide information to outside agencies, City staff, City Manager and City Council.
- **Finance/Commercial Services & General Services**  
The Commercial Services Division is responsible for all billing, collection and receivable reconciliation activities. Staff is split between cashiering and deposit operations and billing and collection functions. The department handles over 120,000 billing transactions per year and processes approximately 500 receipts per day. In FY 2009 the division implemented a direct pay process for utility bills, which allows customers to have the amount of their bill automatically deducted from their bank account or use a new web page to pay with a credit card. Business License and Business Improvement District invoices also were redesigned to facilitate electronic scan receipting in FY 2009.

The Commercial Services Division is responsible for the supervision of the City's General Services Department, which includes mail, copying and purchasing services. The General Services Department expanded its multi-part form duplication services in FY2009 by adding a new, faster, more automated Risograph machine. The Department's goal is to reduce City expenditures by performing all duplication work in-house.

- **Business License**  
The City currently has approximately 4,900 business licenses with the City receiving approximately \$875,000 in annual revenues to the General Fund. Also, this unit does the billing for the Downtown Business Improvement District (BID). The BID receives about \$65,000 annually which the Downtown District uses for maintenance improvements. In FY 2010 the division will focus on enhancing business license and BID revenue via a comprehensive business tax audit and the addition of administration fees.

## MISSION STATEMENT

To serve the community of Petaluma by providing honest, dedicated and trustworthy services; support the City Council, City Manager, and City staff with services that contribute and add value to the work and mission of the City; create a positive and productive workplace where all are respected, valued and empowered to deliver excellent service to the community of Petaluma.

## CHALLENGES FACING DEPARTMENT

Turn-over in key positions during the past year, and staffing limitations; have created backlogs in a number of functions in the department. The department will be required to quantify the nature and extend of the department's workload backlogs, and recommend viable options for bringing departmental workloads current, without the addition of financial or staffing resources.

The Finance Department challenge is to develop and maintain sustainable models for City services and operations, and the rebuilding of depleted reserves through a prolonged economic recession. The Finance Department will continue to build a strong partnership with the City Manager's Office and other departments to find solutions to adjust its finances to the current economic realities facing the City.

## PERFORMANCE MEASURES – FY 2008-09

- *Continue implementation of the City's new Eden Financial Management System to improve the department's ability to provide accurate, timely and easy to use reporting to staff and residents.*  
Outcome – Success implementation of General Ledger, Accounts Payable, Payroll, Cashiering, utility billing, Licensing, Project Accounting, Fixed Assets and Crystal Reports have been completed.
- *City continues to receive an unqualified audit opinion.*  
Outcome – Received unqualified audit opinion.
- *Continue to audit sales tax.*  
Outcome – The annual sales tax audit has recouped over \$100,000 of sales tax revenue allocations / apportionments to the City.
- *Complete the remaining update to City's financial policies.*  
Outcome – On-going as time allows, completion expected in Fall 2010.
- *Receive the GFOA Distinguished Budget Presentation Award.*  
Outcome – The department, under the direction of City management, is focusing on providing critical and core services and has suspended submittal for this award until further notice.
- *Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting.*  
Outcome – The department, under the direction of City management, is focusing on providing critical and core services and has suspended submittal for this award.

## PERFORMANCE MEASURES FY 09-10

- *Continue implementation of the City's new Eden Financial Management System to improve the department's ability to provide accurate, timely and easy to use reporting to staff and residents.*
- *City continues to receive an unqualified audit opinion.*
- *Complete comprehensive review of all City fees and charges, including recommendations for new fees and fee adjustments.*
- *Complete comprehensive assessment of City's financial management and accounting policies, procedures and practices.*
- *Review, analysis, and implement justifiable inter-governmental, overhead and indirect charges.*
- *Prepare and implement short and long range financial plans and forecasts.*
- *Implement Business License processing fee with a projected revenue of \$40,000 - \$60,000 annually.*

DEPARTMENT SUMMARY - ALL FUNDS

Finance Department

Department/ Division	FY 2008-09 Funded Positions	FY 2009-10 Authorized Positions		FY 2009-10 Total Budget
Finance	10.80	10.45		\$ 1,495,000
General Services	<u>3.30</u>	<u>3.30</u>		<u>359,550</u>
<b>Total Positions</b>	<b>14.10</b>	<b>13.75</b>	<b>Total Appropriations</b>	<b><u>\$ 1,854,550</u></b>
Part Time				
Full Time Equivalent	0.72	1.18		
Part Time Hours	1,500	2,460		

Budget Comparison to Prior Years - All Funds

Description	FY 2007-08 Actual	FY 2008-09 Revised Budget	FY 2008-09 Estimated Actual	FY 2009-10 Baseline Requests	FY 2009-10 Recommend Policy	FY 2009-10 Recommend Budget
Salaries	\$ 1,004,746	\$ 976,450	\$ 949,500	\$ 965,400	\$ (24,850)	\$ 940,550
Benefits	287,641	265,150	269,500	239,900	(3,900)	236,000
Services/Supplies	426,823	409,400	383,100	445,250	-	445,250
Capital Equipment	-	-	-	-	-	-
Sub-Total	1,719,210	1,651,000	1,602,100	1,650,550	(28,750)	1,621,800
Intragovernmental Charges	<u>228,950</u>	<u>152,700</u>	<u>152,700</u>	<u>232,750</u>	-	<u>232,750</u>
<b>Totals</b>	<b><u>\$ 1,948,160</u></b>	<b><u>\$ 1,803,700</u></b>	<b><u>\$ 1,754,800</u></b>	<b><u>\$ 1,883,300</u></b>	<b><u>\$ (28,750)</u></b>	<b><u>\$ 1,854,550</u></b>

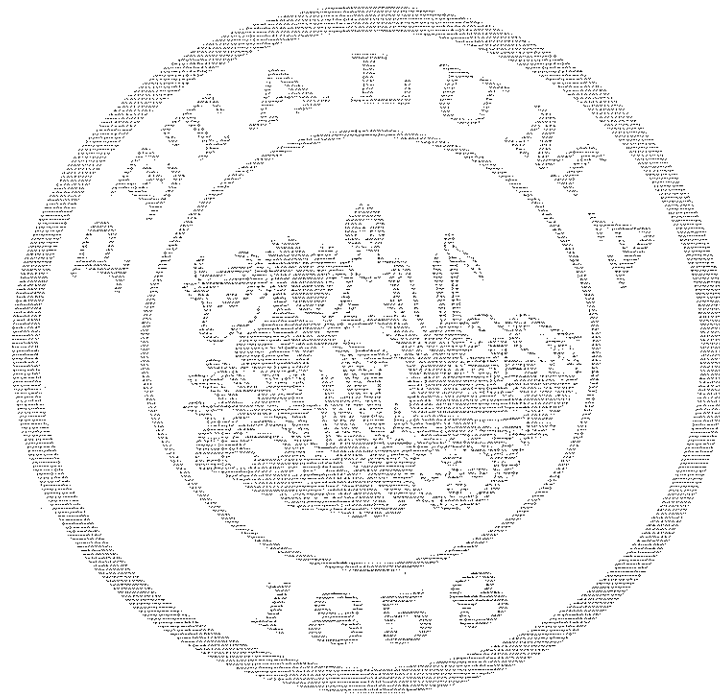
DEPARTMENT SUMMARY - GENERAL FUND

Finance

Department/ Division	FY 2008-09 Funded Positions	FY 2009-10 Authorized Positions		FY 2009-10 Total Budget
Administration	1.00	1.00		\$ 661,200
Accounting Services	6.00	6.00		576,050
Commercial Services	<u>3.80</u>	<u>3.45</u>		<u>257,750</u>
<b>Total Positions</b>	<b>10.80</b>	<b>10.45</b>	<b>Total Appropriations</b>	<b>\$ <u>1,495,000</u></b>
<b>Part Time</b>				
Full Time Equivalent	0.72	1.18		
Part Time Hours	1,500	2,460		

Budget Comparison to Prior Years

Description	FY 2007-08 Actual	FY 2008-09 Revised Budget	FY 2008-09 Estimated Actual	FY 2009-10 Baseline Requests	FY 2009-10 Recommend Policy	FY 2009-10 Recommend Budget
Salaries	\$ 799,233	\$ 792,700	\$ 771,750	\$ 743,100	\$ (24,850)	\$ 718,250
Benefits	227,439	219,400	225,750	180,900	(3,900)	177,000
Services/Supplies	359,371	346,600	321,000	382,600	-	382,600
Capital Equipment	-	-	-	-	-	-
Sub-Total	1,386,043	1,358,700	1,318,500	1,306,600	(28,750)	1,277,850
Intragovernmental Charges	<u>210,900</u>	<u>137,300</u>	<u>137,300</u>	<u>217,150</u>	-	<u>217,150</u>
<b>Totals</b>	<b>\$ <u>1,596,943</u></b>	<b>\$ <u>1,496,000</u></b>	<b>\$ <u>1,455,800</u></b>	<b>\$ <u>1,523,750</u></b>	<b>\$ <u>(28,750)</u></b>	<b>\$ <u>1,495,000</u></b>



## **ADMINISTRATION**

The Administration division of the Administrative Services Department is responsible for planning, coordinating and supporting all goals and activities within the department.

### **GOALS**

- Develop and implement the comprehensive annual budget per City Council direction
- Produce quarterly financial and budget monitoring reports to City Manager and City Council
- Complete various special studies, such as new fees and overhead charges

Finance

Administration

Budget Comparison to Prior Years

Description	FY 2007-08 Actual	FY 2008-09 Revised Budget	FY 2008-09 Estimated Actual	FY 2009-10 Baseline Requests	FY 2009-10 Recommend Policy	FY 2009-10 Recommend Budget
Salaries	\$ 111,183	\$ 108,700	\$ 108,700	\$ 109,150	\$ (4,200)	\$ 104,950
Benefits	25,261	23,750	23,750	24,450	(700)	23,750
Services/Supplies	294,517	250,400	250,400	315,350	-	315,350
Capital Equipment	-	-	-	-	-	-
Sub-Total	430,961	382,850	382,850	448,950	(4,900)	444,050
Intragovernmental Charges	<u>210,900</u>	<u>137,300</u>	<u>137,300</u>	<u>217,150</u>	-	<u>217,150</u>
<b>Totals</b>	<b>\$ 641,861</b>	<b>\$ 520,150</b>	<b>\$ 520,150</b>	<b>\$ 666,100</b>	<b>\$ (4,900)</b>	<b>\$ 661,200</b>

POSITIONS	FY 2007-08 Funded Positions	FY 2008-09 Funded Positions	FY 2008-09 Revised Positions	FY 2009-10 Baseline Requests	FY 2009-10 Recommend Policy	FY 2009-10 Recommend Budget
Dir. Of Finance	0.50	0.50	0.50	0.50	0.00	0.50
Admin Technician	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>	<u>0.50</u>
<b>Total Division Positions</b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>0.00</u></b>	<b><u>1.00</u></b>
Full Time Equivalent	0.00	0.00	0.00	0.00	0.00	0.00
Part Time Hours	0	0	0	0	0	0

## ACCOUNTING SERVICES

The Accounting Division is responsible for all of the financial operations within the City. The primary objective is maintenance of complete and accurate financial records, safeguarding of City assets, implementation of effective internal controls, accurate and timely payments to vendors and employees, monitoring and recording financial transactions of the City, such as debt activity and treasury activities, maintaining accounting records in compliance with GAAP and presentation of annual financial information in compliance with GASB.

### GOALS

- Prepare Comprehensive Annual Financial Report
- Find solutions to bring backlogged function current to provide timely and accurate data
- Implementation of Eden Advanced Budget module
- Accurate and timely filing of all external reports for City and PCDC

Finance

Accounting Services

Budget Comparison to Prior Years

Description	FY 2007-08 Actual	FY 2008-09 Revised Budget	FY 2008-09 Estimated Actual	FY 2009-10 Baseline Requests	FY 2009-10 Recommend Policy	FY 2009-10 Recommend Budget
Salaries	\$ 465,358	\$ 479,800	\$ 463,050	\$ 431,300	\$ (14,000)	\$ 417,300
Benefits	131,728	125,250	142,000	94,100	(2,200)	91,900
Services/Supplies	40,222	95,350	69,850	66,850	-	66,850
Capital Equipment	-	-	-	-	-	-
Sub-Total	637,308	700,400	674,900	592,250	(16,200)	576,050
Intragovernmental Charges	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 637,308</b>	<b>\$ 700,400</b>	<b>\$ 674,900</b>	<b>\$ 592,250</b>	<b>\$ (16,200)</b>	<b>\$ 576,050</b>

POSITIONS	FY 2007-08 Funded Positions	FY 2008-09 Funded Positions	FY 2008-09 Revised Positions	FY 2009-10 Baseline Requests	FY 2009-10 Recommend Policy	FY 2009-10 Recommend Budget
Accountant	1.00	1.00	1.00	2.00	0.00	2.00
Accountant/Analyst	1.00	1.00	1.00	0.00	0.00	0.00
Accounting Asst. II	1.00	1.00	1.00	1.00	0.00	1.00
Accounting Technician	1.00	1.00	1.00	1.00	0.00	1.00
Finance & Accounting Mgr.	1.00	1.00	1.00	1.00	0.00	1.00
Senior Accountant	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>
<b>Total Division Positions</b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>0.00</u></b>	<b><u>6.00</u></b>
Full Time Equivalent	0.72	0.72	0.72	0.72	0.72	0.00
Part Time Hours	1,500	1,500	1,500	1,500	1,500	1500

## COMMERCIAL SERVICES

The Commercial Services Division performs all the City's billing operations which include: Utility Billing, Accounts Receivable, Business License and Business Improvement District.

### GOALS

- Complete the implementation of on-line presentment and payment of utility bills.
- Complete comprehensive business tax audit.
- Enhance Business License, Business Improvement District, and Miscellaneous Accounts Receivable revenues.
- Continue to implement new changes to the City's Eden Financial and Utility billing modules.
- Work on establishing a new Utility Billing customer service site at the Department of Water Resources and Conservation.

Finance

Commercial Services

Budget Comparison to Prior Years

Description	FY 2007-08 Actual	FY 2008-09 Revised Budget	FY 2008-09 Estimated Actual	FY 2009-10 Baseline Requests	FY 2009-10 Recommend Policy	FY 2009-10 Recommend Budget
Salaries	\$ 222,692	\$ 204,200	\$ 200,000	\$ 202,650	\$ (6,650)	\$ 196,000
Benefits	70,450	70,400	60,000	62,350	(1,000)	61,350
Services/Supplies	24,632	850	750	400	-	400
Capital Equipment	-	-	-	-	-	-
Sub-Total	317,774	275,450	260,750	265,400	(7,650)	257,750
Intragovernmental Charges	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 317,774</b>	<b>\$ 275,450</b>	<b>\$ 260,750</b>	<b>\$ 265,400</b>	<b>\$ (7,650)</b>	<b>\$ 257,750</b>

POSITIONS	FY 2007-08 Funded Positions	FY 2008-09 Funded Positions	FY 2008-09 Revised Positions	FY 2009-10 Baseline Requests	FY 2009-10 Recommend Policy	FY 2009-10 Recommend Budget
Accounting Asst. II	4.00	3.75	3.75	3.25	0.00	3.25
Commercial Services Mgr.	0.25	0.05	0.05	0.20	0.00	0.20
Accountant/Analyst	<u>0.10</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Division Positions</b>	<b><u>4.35</u></b>	<b><u>3.80</u></b>	<b><u>3.80</u></b>	<b><u>3.45</u></b>	<b><u>0.00</u></b>	<b><u>3.45</u></b>
Full Time Equivalent	0.00	0.00	0.00	0.46	0.46	0.46
Part Time Hours	0	0	0	960	960	960

### GENERAL SERVICES

This division oversees the printing and mailing for all City operations.

#### GOALS

- Continue to strive to print all large volume and brochure print jobs needed by City staff.
- Implement paperless document storage systems within the department.

#### DEPARTMENT SUMMARY

General Services

Department/ Division	FY 2008-09 Funded Positions	FY 2009-10 Authorized Positions	FY 2009-10 Total Budget
Administration	0.00	0.00	\$ -
Mail Services	1.10	1.10	96,000
Printing Services	1.40	1.40	164,150
Purchasing	<u>0.80</u>	<u>0.80</u>	<u>99,400</u>
<b>Total Positions</b>	<b>3.30</b>	<b>3.30</b>	<b>Total Appropriations</b> <u>\$ 359,550</u>
<b>Part Time</b>			
Full Time Equivalent	0.00	0.00	
Part Time Hours	0	0	

#### Budget Comparison to Prior Years

Description	FY 2007-08 Actual	FY 2008-09 Revised Budget	FY 2008-09 Estimated Actual	FY 2009-10 Baseline Requests	FY 2009-10 Recommend Policy	FY 2009-10 Recommend Budget
Salaries	\$ 205,513	\$ 183,750	\$ 177,750	\$ 222,300	\$ -	\$ 222,300
Benefits	60,202	45,750	43,750	59,000	-	59,000
Services/Supplies	67,452	62,800	62,100	62,650	-	62,650
Capital Outlay	-	-	-	-	-	-
Sub-Total	333,167	292,300	283,600	343,950	-	343,950
Intragovernmental Charges	<u>18,050</u>	<u>15,400</u>	<u>15,400</u>	<u>15,600</u>	-	<u>15,600</u>
<b>Totals</b>	<u>\$ 351,217</u>	<u>\$ 307,700</u>	<u>\$ 299,000</u>	<u>\$ 359,550</u>	<u>\$ -</u>	<u>\$ 359,550</u>

General Services

Administration

Budget Comparison to Prior Years

Description	FY 2007-08 Actual	FY 2008-09 Revised Budget	FY 2008-09 Estimated Actual	FY 2009-10 Baseline Requests	FY 2009-10 Recommend Policy	FY 2009-10 Recommend Budget
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-	-
Services/Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Intragovernmental Charges	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

POSITIONS	FY 2007-08 Funded Positions	FY 2008-09 Revised Positions	FY 2008-09 Funded Positions	FY 2009-10 Baseline Requests	FY 2009-10 Recommend Policy	FY 2009-10 Recommend Budget
<b>Total Division Positions</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
Full Time Equivalent	0.00	0.00	0.00	0.00	0.00	0.00
Part Time Hours	0	0	0	0	0	0

General Services

Mail Services

Budget Comparison to Prior Years

Description	FY 2007-08 Actual	FY 2008-09 Revised Budget	FY 2008-09 Estimated Actual	FY 2009-10 Baseline Requests	FY 2009-10 Recommend Policy	FY 2009-10 Recommend Budget
Salaries	\$ 61,548	\$ 59,500	\$ 56,500	\$ 62,350	\$ -	\$ 62,350
Benefits	18,502	15,400	13,400	16,450	-	16,450
Services/Supplies	19,415	17,200	17,150	17,200	-	17,200
Capital Outlay	-	-	-	-	-	-
Sub-Total	99,465	92,100	87,050	96,000	-	96,000
Intragovernmental Charges	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 99,465</b>	<b>\$ 92,100</b>	<b>\$ 87,050</b>	<b>\$ 96,000</b>	<b>\$ -</b>	<b>\$ 96,000</b>

POSITIONS	FY 2007-08 Funded Positions	FY 2008-09 Revised Positions	FY 2008-09 Funded Positions	FY 2009-10 Baseline Requests	FY 2009-10 Recommend Policy	FY 2009-10 Recommend Budget
Office Asst. II	0.50	0.50	0.50	0.50	0.00	0.50
Mail Service Assistant	0.50	0.50	0.50	0.50	0.00	0.50
Commercial Services Mgr.	<u>0.15</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.00</u>	<u>0.10</u>
<b>Total Division Positions</b>	<b><u>1.15</u></b>	<b><u>1.10</u></b>	<b><u>1.10</u></b>	<b><u>1.10</u></b>	<b><u>0.00</u></b>	<b><u>1.10</u></b>
Full Time Equivalent	0.00	0.00	0.00	0.00	0.00	0.00
Part Time Hours	0	0	0	0	0	0

General Services

Printing Services

Budget Comparison to Prior Years

Description	FY 2007-08 Actual	FY 2008-09 Revised Budget	FY 2008-09 Estimated Actual	FY 2009-10 Baseline Requests	FY 2009-10 Recommend Policy	FY 2009-10 Recommend Budget
Salaries	\$ 61,549	\$ 77,100	\$ 74,100	\$ 79,800	\$ -	\$ 79,800
Benefits	18,502	21,050	21,050	23,450	-	23,450
Services/Supplies	47,850	45,300	44,800	45,300	-	45,300
Capital Outlay	-	-	-	-	-	-
Sub-Total	127,901	143,450	139,950	148,550	-	148,550
Intragovernmental Charges	18,050	15,400	15,400	15,600	-	15,600
<b>Totals</b>	<b>\$ 145,951</b>	<b>\$ 158,850</b>	<b>\$ 155,350</b>	<b>\$ 164,150</b>	<b>\$ -</b>	<b>\$ 164,150</b>

POSITIONS	FY 2007-08 Funded Positions	FY 2008-09 Revised Positions	FY 2008-09 Funded Positions	FY 2009-10 Baseline Requests	FY 2009-10 Recommend Policy	FY 2009-10 Recommend Budget
Office Asst. II	0.50	0.50	0.50	0.50	0.00	0.50
Mail Service Assistant	0.50	0.50	0.50	0.50	0.00	0.50
Commercial Services Mgr.	0.15	0.15	0.15	0.15	0.00	0.15
Acct. Asst. II	<u>0.00</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.00</u>	<u>0.25</u>
<b>Total Division Positions</b>	<b><u>1.15</u></b>	<b><u>1.40</u></b>	<b><u>1.40</u></b>	<b><u>1.40</u></b>	<b><u>0.00</u></b>	<b><u>1.40</u></b>
Full Time Equivalent	0.00	0.00	0.00	0.00	0.00	0.00
Part Time Hours	0	0	0	0	0	0

General Services

Purchasing

Budget Comparison to Prior Years

Description	FY 2007-08 Actual	FY 2008-09 Revised Budget	FY 2008-09 Estimated Actual	FY 2009-10 Baseline Requests	FY 2009-10 Recommend Policy	FY 2009-10 Recommend Budget
Salaries	\$ 82,416	\$ 47,150	\$ 47,150	\$ 80,150	\$ -	\$ 80,150
Benefits	23,198	9,300	9,300	19,100	-	19,100
Services/Supplies	187	300	150	150	-	150
Capital Outlay	-	-	-	-	-	-
Sub-Total	105,801	56,750	56,600	99,400	-	99,400
Intragovernmental Charges	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 105,801</b>	<b>\$ 56,750</b>	<b>\$ 56,600</b>	<b>\$ 99,400</b>	<b>\$ -</b>	<b>\$ 99,400</b>

POSITIONS	FY 2006-07 Funded Positions	FY 2006-07 Revised Positions	FY 2006-07 Funded Positions	FY 2006-07 Baseline Requests	FY 2006-07 Recommend Policy	FY 2006-07 Recommend Budget
Dir. Of Finance	0.00	0.20	0.20	0.20	0.00	0.20
Admin Technician	0.50	0.50	0.50	0.50	0.00	0.50
Commercial Services Mgr	0.45	0.10	0.10	0.10	0.00	0.10
<b>Total Division Positions</b>	<b>0.95</b>	<b>0.80</b>	<b>0.80</b>	<b>0.80</b>	<b>0.00</b>	<b>0.80</b>
Full Time Equivalent	0.00	0.00	0.00	0.00	0.00	0.00
Part Time Hours	0	0	0	0	0	0

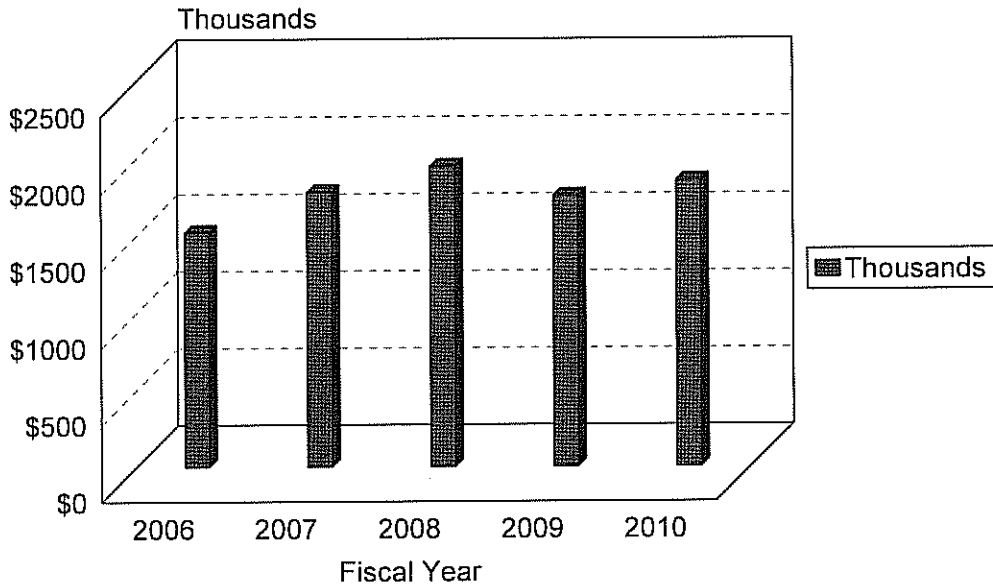
## FINANCE DEPARTMENT

### FULL TIME POSITION ALLOCATION BY FUND

FY 09-10

DEPARTMENT POSITION	FY 06-07	FY 07-08	FY 08-09	FY 09-10	General Fund	OTHER FUNDS		
	Positions	Positions	Positions	Positions		Water	Sewer	Others
<b>FINANCE DEPARTMENT</b>								
Accountant	1.00	1.00	1.00	2.00	2.00			
Accountant Analyst	1.10	1.10	1.00	0.00	0.00			
Accounting Assistant II	6.00	5.00	5.00	4.50	4.25			0.25
Accounting Technician	0.00	1.00	1.00	1.00	1.00			0.00
Administrative Technician	1.00	1.00	1.00	1.00	0.50			0.50
Commercial Services Mgr.	1.00	1.00	0.40	0.55	0.20			0.35
Dir. Of Finance	0.60	0.70	0.70	0.70	0.50			0.20
Finance & Accounting Manager	1.00	1.00	1.00	1.00	1.00			
Mail Service Assistant	1.00	1.00	1.00	1.00				1.00
Office Assistant II	1.00	1.00	1.00	1.00				1.00
Senior Accountant	1.00	1.00	1.00	1.00	1.00			
<b>Total Finance Department</b>	<b>14.70</b>	<b>14.80</b>	<b>14.10</b>	<b>13.75</b>	<b>10.45</b>	<b>0.00</b>	<b>0.00</b>	<b>3.30</b>

### FINANCE DEPARTMENT ANNUAL BUDGET COMPARISON



### FINANCE DEPARTMENT APPROPRIATIONS

