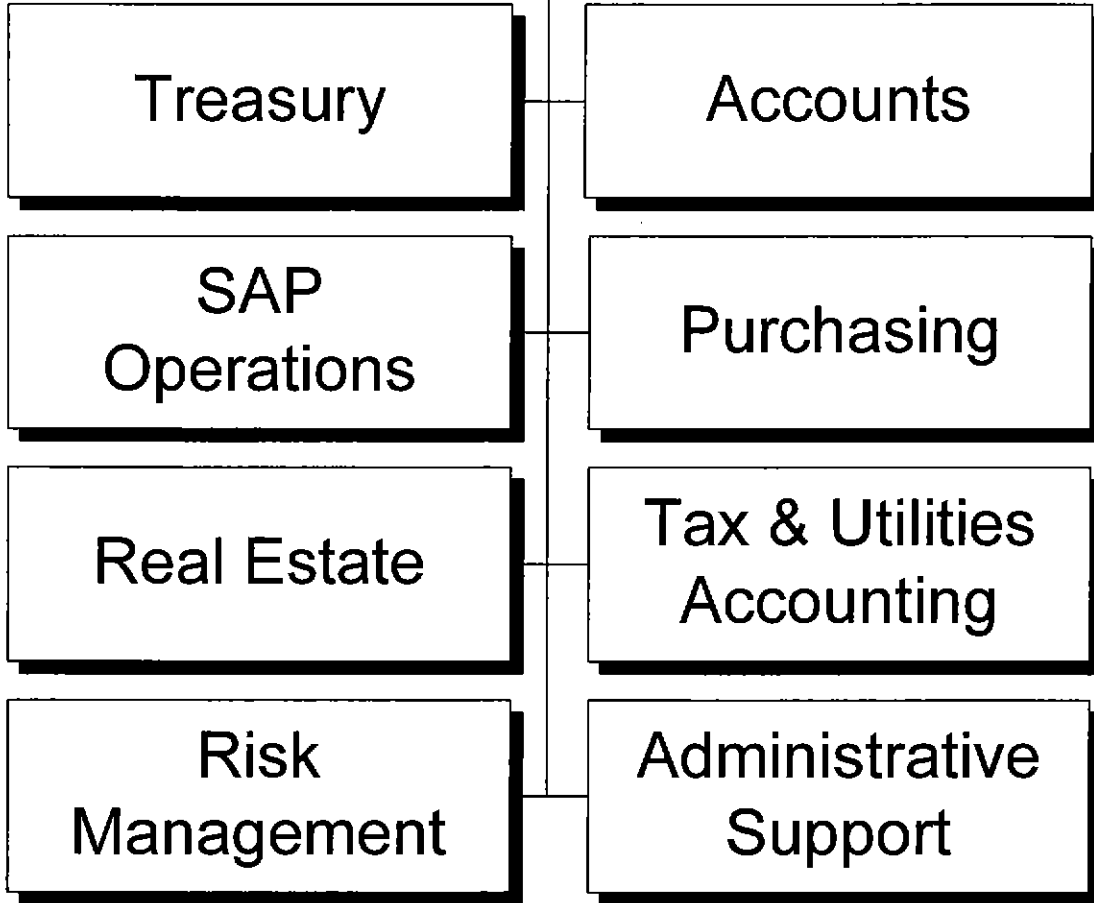


Finance



DEPARTMENT SUMMARY

PROGRAM General Government	DEPARTMENT Finance	DEPARTMENT NO. 35
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Program Goal

The Finance Department strives to maintain a fiscally sound governmental organization that conforms to legal requirements and to generally accepted financial management principles; maintains effective procurement procedures for commodities and services; provides for effective treasury management and a citywide risk management program; acquires, manages and disposes of property for public facilities; provides an effective debt management program; and provides financial advisory services for all city departments.

EXPENDITURES BY CHARACTER

CHARACTER	2003-04 ACTUAL EXPENDITURES	2004-05 ESTIMATED EXPENDITURES	2005-06 COUNCIL ALLOWANCE	PERCENT CHANGE FROM 2004-05 ESTIMATE
PERSONAL SERVICES	\$20,417,106	\$21,607,585	\$24,223,179	12.1%
CONTRACTUAL SERVICES	2,607,792	3,082,818	3,310,107	7.4%
INTERDEPARTMENTAL CHARGES AND CREDITS	(1,744,841)	(508,965)	(3,134,078)	+100.0%
SUPPLIES	310,347	325,300	304,729	-6.3%
EQUIPMENT AND MINOR IMPROVEMENTS	67,714	-	187,500	+100.0%
LEASE/PURCHASE PAYMENTS	7,480	17,000	17,000	-
MISCELLANEOUS TRANSFERS	23,641	(186,956)	(186,956)	-
TOTAL	\$21,689,239	\$24,336,782	\$24,721,481	1.6%

AUTHORIZED POSITIONS

	2003-04	2004-05	2005-06	
FULL-TIME POSITIONS	293.0	309.0	309.0	-
PART-TIME POSITIONS (FTE)	1.5	1.5	1.5	-
TOTAL	294.5	310.5	310.5	-

SOURCE OF FUNDS

	2003-04	2004-05	2005-06	
General Funds	\$20,318,861	\$22,777,635	\$22,947,375	0.7%
Water Funds	714,424	839,315	1,072,215	27.7%
Wastewater Funds	603,178	671,182	671,182	-
City Improvement Funds	52,776	-	-	-
Public Housing Funds	-	(18,030)	(69,291)	+100.0%
Sports Facilities Funds	-	66,680	100,000	50.0%
TOTAL	\$21,689,239	\$24,336,782	\$24,721,481	1.6%

2005-2006 OPERATING BUDGET

DEPARTMENT DETAIL

PROGRAM General Government	DEPARTMENT Finance		DEPARTMENT NO. 35
ORGANIZATION DETAIL	2003-2004 ACTUAL EXPENDITURES	2004-2005 ESTIMATED EXPENDITURES	2005-2006 COUNCIL ALLOWANCE
Finance Administration	\$2,575,359	\$2,483,467	\$2,704,891
Utilities Accounting	1,317,602	1,510,497	1,743,618
Accounts			
Administration	(288,565)	(107,722)	(12,585)
Accounting/Financial Management	6,558,158	8,182,982	7,436,103
Inventory Management - Housing	-	(13,037)	(27,237)
Payroll	4,057,111	4,477,161	4,581,945
Accounts Payable	1,027,543	1,000,676	1,046,607
Subtotal	11,354,247	13,540,060	13,024,833
Risk Management	435,433	43,914	134,473
Treasury			
Banking and Cashiering Services	573,927	578,408	645,669
License Administration	859,008	780,318	820,945
Subtotal	1,432,935	1,358,726	1,466,614
Purchasing and Inventory			
Administration	751,315	847,654	955,308
Buying	145,961	372,783	303,169
Administrative Services	417,753	394,239	465,472
Supplies Administration	-	(4,993)	(42,054)
Petroleum Stores	(51,519)	(65,770)	(63,605)
Surplus Property	253,139	331,839	328,780
Subtotal	1,516,649	1,875,752	1,947,070
Real Estate			
Administration	523,906	579,084	761,812
Real Estate Appraisal	(236,770)	(230,152)	(223,166)
Property Management	33,290	39,058	(5,202)
Title	(348,626)	(363,898)	(428,002)
Relocation	(301,364)	(351,658)	(426,252)
Acquisition	(470,398)	(262,548)	(396,838)
Subtotal	(799,962)	(590,114)	(717,648)

CITY OF PHOENIX, ARIZONA

2005-2006 OPERATING BUDGET

DEPARTMENT DETAIL

PROGRAM General Government	DEPARTMENT Finance (Continued)		DEPARTMENT NO. 35
ORGANIZATION DETAIL	2003-2004 ACTUAL EXPENDITURES	2004-2005 ESTIMATED EXPENDITURES	2005-2006 COUNCIL ALLOWANCE
Tax			
Administration	225,201	162,978	277,979
Tax Audit	2,122,707	2,253,662	2,427,227
Tax Accounting	1,456,292	1,697,840	1,712,424
Subtotal	3,804,200	4,114,480	4,417,630
Lease Purchase	52,776	-	-
Total	\$21,689,239	\$24,336,782	\$24,721,481

2005-2006 OPERATING BUDGET

PROGRAM CHANGES

PROGRAM	DEPARTMENT				DEPARTMENT NO.
General Government	Finance				35
DESCRIPTION	2004-05		2005-06		ADDITIONAL 2006-07 COSTS
	POSITIONS	AMOUNT	POSITIONS	AMOUNT	
Revise cost accounting formulas to more aggressively allocate administrative overhead to capital projects and enterprise funds instead of general funds.			-	(\$681,000)	
Reduce funding for computer programming for the payroll system.	-	(\$4,000)	-	(\$53,000)	
Total	-	(\$4,000)	-	(\$734,000)	

CITY OF PHOENIX, ARIZONA

2005-2006 OPERATING BUDGET

POSITION SCHEDULE

PROGRAM General Government	DEPARTMENT Finance	DEPARTMENT NO. 35
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ORGANIZATIONAL DETAIL/ CLASSIFICATION TITLE	PAY RANGE	2004-05			2005-06	
		AUTHORIZED POSITIONS	ADDITIONS/ REDUCTIONS	AUTHORIZED POSITIONS AS OF 6/30/05	ADDITIONS/ REDUCTIONS	AUTHORIZED POSITIONS

SUMMARY BY DIVISION

Administration		27.0	-	27.0	-	27.0
Utilities Accounting		13.0	-	13.0	-	13.0
Accounts		88.2	-	88.2	-	88.2
Risk Management		12.0	-	12.0	-	12.0
Treasury		48.3	-	48.3	-	48.3
Purchasing and Inventory		47.0	-	47.0	-	47.0
Real Estate		37.0	-	37.0	-	37.0
Tax		38.0	-	38.0	-	38.0
Total Finance		310.5	-	310.5	-	310.5

DETAIL BY DIVISION

Administration

Finance Administration

Full Time

Chief Financial Officer	911	1.0	-	1.0	-	1.0
Asst Finance Director	904	1.0	-	1.0	-	1.0
Deputy Finance Director*Housng	903	1.0	-	1.0	-	1.0
Deputy Finance Director	842	1.0	-	1.0	-	1.0
Deputy Finance Director	841	2.0	-	2.0	-	2.0
Personnel Aide	726	1.0	-	1.0	-	1.0
Personnel Clerk II	723	1.0	-	1.0	-	1.0
Lead Info Tech Systems Spec	042	1.0	-	1.0	-	1.0
Accounting Supervisor	039	1.0	-	1.0	-	1.0
Investment Manager	039	1.0	-	1.0	-	1.0
Lead User Technology Spec	039	2.0	-	2.0	-	2.0
Accountant IV	037	1.0	-	1.0	-	1.0
Management Asst II	037	1.0	-	1.0	-	1.0
Senior User Technology Spec	037	1.0	-	1.0	-	1.0
Accountant III	035	2.0	-	2.0	-	2.0
User Technology Specialist	035	1.0	-	1.0	-	1.0
Personnel Officer I	034	1.0	-	1.0	-	1.0
Personnel Analyst I	030	1.0	-	1.0	-	1.0
Admin Secretary	027	1.0	-	1.0	-	1.0
Admin Aide*U7	026	1.0	-	1.0	-	1.0
Secretary III	025	4.0	-	4.0	-	4.0
Total Full Time		27.0	-	27.0	-	27.0
Total Finance Administration		27.0	-	27.0	-	27.0
Total Administration		27.0	-	27.0	-	27.0

2005-2006 OPERATING BUDGET

POSITION SCHEDULE

PROGRAM		DEPARTMENT			DEPARTMENT NO.	
General Government		Finance			35	
ORGANIZATIONAL DETAIL/ CLASSIFICATION TITLE	PAY RANGE	2004-05			2005-06	
		AUTHORIZED POSITIONS	ADDITIONS/ REDUCTIONS	AUTHORIZED POSITIONS AS OF 6/30/05	ADDITIONS/ REDUCTIONS	AUTHORIZED POSITIONS
Utilities Accounting						
Utilities Accounting						
<u>Full Time</u>						
Accounting Supervisor	039	1.0	-	1.0	-	1.0
Accountant IV	037	2.0	-	2.0	-	2.0
Info Tech Analyst/Prg II	037	1.0	-	1.0	-	1.0
Rate Analyst	036	1.0	-	1.0	-	1.0
Accountant III	035	3.0	-	3.0	-	3.0
Water & Wastewtr Econ Anlst	035	1.0	-	1.0	-	1.0
Accountant II	032	3.0	-	3.0	-	3.0
Secretary III	025	1.0	-	1.0	-	1.0
Total Full Time		13.0	-	13.0	-	13.0
Total Utilities Accounting		13.0	-	13.0	-	13.0
Total Utilities Accounting		13.0	-	13.0	-	13.0
Accounts						
Administration						
<u>Full Time</u>						
Admin Aide	326	1.0	-	1.0	-	1.0
Account Clerk III	325	1.0	-	1.0	-	1.0
Treasury Administrator	039	1.0	-	1.0	-	1.0
Accountant III	035	1.0	-	1.0	-	1.0
Secretary III	025	1.0	-	1.0	-	1.0
Total Full Time		5.0	-	5.0	-	5.0
<u>Part Time</u>						
Account Clerk II	321	0.2	-	0.2	-	0.2
Total Part Time		0.2	-	0.2	-	0.2
Total Administration		5.2	-	5.2	-	5.2

2005-2006 OPERATING BUDGET

POSITION SCHEDULE

PROGRAM		DEPARTMENT			DEPARTMENT NO.	
General Government		Finance			35	
ORGANIZATIONAL DETAIL/ CLASSIFICATION TITLE	PAY RANGE	2004-05			2005-06	
		AUTHORIZED POSITIONS	ADDITIONS/ REDUCTIONS	AUTHORIZED POSITIONS AS OF 6/30/05	ADDITIONS/ REDUCTIONS	AUTHORIZED POSITIONS
Accounting/Financial Mgmt						
<u>Full Time</u>						
Deputy Finance Director	842	1.0	-	1.0	-	1.0
Deputy Finance Director*SAP	842	1.0	-	1.0	-	1.0
Account Clerk III	325	5.0	-	5.0	-	5.0
Account Clerk II	321	1.0	-	1.0	-	1.0
Lead Info Tech Systems Spec	042	1.0	-	1.0	-	1.0
Info Tech Project Manager	041	2.0	-	2.0	-	2.0
Accountant IV*Utilities Acctng	039	1.0	-	1.0	-	1.0
Accounting Supervisor	039	1.0	-	1.0	-	1.0
Accountant IV*Housing	038	1.0	-	1.0	-	1.0
Internal Auditor IV	038	1.0	-	1.0	-	1.0
Procurement Manager	038	1.0	-	1.0	-	1.0
Accountant IV	037	7.0	-	7.0	-	7.0
Inventory Management Coord	037	1.0	-	1.0	-	1.0
Accountant III	035	8.0	-	8.0	-	8.0
User Technology Specialist	035	1.0	-	1.0	-	1.0
Info Tech Service Specialist	033	1.0	-	1.0	-	1.0
Accountant II	032	9.0	-	9.0	-	9.0
Accountant I	029	5.0	-	5.0	-	5.0
Total Full Time		48.0	-	48.0	-	48.0
Total Accounting/Financial Mgmt		48.0	-	48.0	-	48.0
Inventory Mgmt Housing						
<u>Full Time</u>						
Customer Service Clerk	320	1.0	-	1.0	-	1.0
Supplies Clerk II*U2	215	1.0	-	1.0	-	1.0
Budget Analyst I	032	1.0	-	1.0	-	1.0
Total Full Time		3.0	-	3.0	-	3.0
Total Inventory Mgmt Housing		3.0	-	3.0	-	3.0
Payroll						
<u>Full Time</u>						
Account Clerk III*U8	725	6.0	-	6.0	-	6.0
Payroll Supervisor	037	1.0	-	1.0	-	1.0
Accountant III	035	2.0	-	2.0	-	2.0
Accountant II	032	1.0	-	1.0	-	1.0
Accountant I	029	4.0	-	4.0	-	4.0
Total Full Time		14.0	-	14.0	-	14.0
Total Payroll		14.0	-	14.0	-	14.0

2005-2006 OPERATING BUDGET

POSITION SCHEDULE

PROGRAM		DEPARTMENT			DEPARTMENT NO.	
General Government		Finance			35	
ORGANIZATIONAL DETAIL/ CLASSIFICATION TITLE	PAY RANGE	2004-05			2005-06	
		AUTHORIZED POSITIONS	ADDITIONS/ REDUCTIONS	AUTHORIZED POSITIONS AS OF 6/30/05	ADDITIONS/ REDUCTIONS	AUTHORIZED POSITIONS
Accounts Payable						
<u>Full Time</u>						
Account Clerk III	325	12.0	-	12.0	-	12.0
Accountant IV	037	1.0	-	1.0	-	1.0
Accountant II	032	2.0	-	2.0	-	2.0
Accountant I	029	2.0	-	2.0	-	2.0
Account Clerk Supervisor	027	1.0	-	1.0	-	1.0
Total Full Time		18.0	-	18.0	-	18.0
Total Accounts Payable		18.0	-	18.0	-	18.0
Total Accounts		88.2	-	88.2	-	88.2
Risk Management						
Risk Management						
<u>Full Time</u>						
Risk Management Administrator	841	1.0	-	1.0	-	1.0
Secretary II	321	2.0	-	2.0	-	2.0
Relocation Supervisor	037	1.0	-	1.0	-	1.0
Claims Coordinator	033	2.0	-	2.0	-	2.0
Claims Analyst	030	3.0	-	3.0	-	3.0
Accountant I	029	1.0	-	1.0	-	1.0
Secretary III	025	2.0	-	2.0	-	2.0
Total Full Time		12.0	-	12.0	-	12.0
Total Risk Management		12.0	-	12.0	-	12.0
Total Risk Management		12.0	-	12.0	-	12.0
Treasury						
Treasury Collections						
<u>Full Time</u>						
Treasury Collections Rep	327	15.0	-	15.0	-	15.0
Account Clerk III	325	2.0	-	2.0	-	2.0
Treasury Collections Supv	032	2.0	-	2.0	-	2.0
Total Full Time		19.0	-	19.0	-	19.0
<u>Temporary</u>						
Treasury Collections Rep	327	1.0	-	1.0	-	1.0
Total Temporary		1.0	-	1.0	-	1.0
Total Treasury Collections		20.0	-	20.0	-	20.0

2005-2006 OPERATING BUDGET

POSITION SCHEDULE

PROGRAM		DEPARTMENT			DEPARTMENT NO.	
General Government		Finance			35	
ORGANIZATIONAL DETAIL/ CLASSIFICATION TITLE	PAY RANGE	2004-05			2005-06	
		AUTHORIZED POSITIONS	ADDITIONS/ REDUCTIONS	AUTHORIZED POSITIONS AS OF 6/30/05	ADDITIONS/ REDUCTIONS	AUTHORIZED POSITIONS
Banking and Cashiering						
<u>Full Time</u>						
Account Clerk II	321	8.0	-	8.0	-	8.0
Meter Collection Clerk	319	1.0	-	1.0	-	1.0
Accountant IV	037	1.0	-	1.0	-	1.0
Accountant I	029	2.0	-	2.0	-	2.0
Total Full Time		12.0	-	12.0	-	12.0
<u>Part Time</u>						
Meter Collection Clerk	319	0.7	-	0.7	-	0.7
Total Part Time		0.7	-	0.7	-	0.7
Total Banking and Cashiering		12.7	-	12.7	-	12.7
License Administration						
<u>Full Time</u>						
License Inspector	327	7.0	-	7.0	-	7.0
Customer Service Clerk	320	4.0	-	4.0	-	4.0
Remote Comp Term Op	320	1.0	-	1.0	-	1.0
Treasury Collections Supv	032	1.0	-	1.0	-	1.0
Tax Enforcement Supervisor	031	1.0	-	1.0	-	1.0
Customer Service Clerk*Lead-U7	022	1.0	-	1.0	-	1.0
Total Full Time		15.0	-	15.0	-	15.0
<u>Part Time</u>						
Customer Service Clerk	320	0.6	-	0.6	-	0.6
Total Part Time		0.6	-	0.6	-	0.6
Total License Administration		15.6	-	15.6	-	15.6
Total Treasury		48.3	-	48.3	-	48.3
Purchasing and Inventory						
Administration						
<u>Full Time</u>						
Procurement Manager	038	2.0	-	2.0	1.0	3.0
Management Asst II	037	-	-	-	1.0	1.0
Total Full Time		2.0	-	2.0	2.0	4.0
<u>Temporary</u>						
Procurement Manager	038	1.0	-	1.0	(1.0)	-
Management Asst II	037	1.0	-	1.0	(1.0)	-
Total Temporary		2.0	-	2.0	(2.0)	-
Total Administration		4.0	-	4.0	-	4.0

2005-2006 OPERATING BUDGET

POSITION SCHEDULE

PROGRAM		DEPARTMENT			DEPARTMENT NO.	
General Government		Finance			35	
ORGANIZATIONAL DETAIL/ CLASSIFICATION TITLE	PAY RANGE	2004-05			2005-06	
		AUTHORIZED POSITIONS	ADDITIONS/ REDUCTIONS	AUTHORIZED POSITIONS AS OF 8/30/05	ADDITIONS/ REDUCTIONS	AUTHORIZED POSITIONS
Buying						
<u>Full Time</u>						
Procurement Supervisor	034	5.0	-	5.0	-	5.0
Senior Buyer	032	7.0	-	7.0	-	7.0
Auto Parts Buyer	031	1.0	-	1.0	-	1.0
Buyer	031	5.0	-	5.0	-	5.0
Total Full Time		18.0	-	18.0	-	18.0
Total Buying		18.0	-	18.0	-	18.0
Administrative Services						
<u>Full Time</u>						
Deputy Finance Director*PIRM	841	1.0	-	1.0	-	1.0
Buyer Aide	326	2.0	-	2.0	-	2.0
Secretary II	321	1.0	-	1.0	-	1.0
Clerical Supervisor	027	1.0	-	1.0	-	1.0
Secretary III	025	2.0	-	2.0	-	2.0
Total Full Time		7.0	-	7.0	-	7.0
Total Administrative Services		7.0	-	7.0	-	7.0
Supplies Administration						
<u>Full Time</u>						
Supplies Clerk III*U2	217	1.0	-	1.0	-	1.0
Supplies Clerk II*U2	215	2.0	-	2.0	-	2.0
Supplies Clerk I*U2	212	5.0	-	5.0	-	5.0
Supplies Clerk III*U7	027	1.0	-	1.0	-	1.0
Secretary III	025	1.0	-	1.0	-	1.0
Total Full Time		10.0	-	10.0	-	10.0
Total Supplies Administration		10.0	-	10.0	-	10.0
Petroleum Stores						
<u>Full Time</u>						
Equipment Op IV*U2	217	2.0	-	2.0	-	2.0
Supplies Clerk II*U2	215	1.0	-	1.0	-	1.0
Petroleum Supplies Supervisor	034	1.0	-	1.0	-	1.0
Total Full Time		4.0	-	4.0	-	4.0
Total Petroleum Stores		4.0	-	4.0	-	4.0
Surplus Property						
<u>Full Time</u>						
Supplies Clerk II*U2	215	1.0	-	1.0	-	1.0
Equipment Op II*U2	213	1.0	-	1.0	-	1.0
Supplies Clerk I*U2	212	1.0	-	1.0	-	1.0
Supplies Supervisor	034	1.0	-	1.0	-	1.0
Total Full Time		4.0	-	4.0	-	4.0
Total Surplus Property		4.0	-	4.0	-	4.0

2005-2006 OPERATING BUDGET

POSITION SCHEDULE

PROGRAM		DEPARTMENT			DEPARTMENT NO.	
General Government		Finance			35	
ORGANIZATIONAL DETAIL/ CLASSIFICATION TITLE	PAY RANGE	2004-05			2005-06	
		AUTHORIZED POSITIONS	ADDITIONS/ REDUCTIONS	AUTHORIZED POSITIONS AS OF 6/30/05	ADDITIONS/ REDUCTIONS	AUTHORIZED POSITIONS
Total Purchasing and Inventory		47.0	-	47.0	-	47.0
Real Estate						
Administration						
<u>Full Time</u>						
Real Estate Administrator	841	1.0	-	1.0	-	1.0
Account Clerk III	325	1.0	-	1.0	-	1.0
Asst Real Estate Admin	039	2.0	-	2.0	-	2.0
Admin Aide*U7	026	1.0	-	1.0	-	1.0
Secretary III	025	1.0	-	1.0	-	1.0
Total Full Time		6.0	-	6.0	-	6.0
Total Administration		6.0	-	6.0	-	6.0
Real Estate Appraisal						
<u>Full Time</u>						
Asst Real Estate Admin	039	1.0	-	1.0	-	1.0
Review Appraiser	037	3.0	-	3.0	-	3.0
Total Full Time		4.0	-	4.0	-	4.0
Total Real Estate Appraisal		4.0	-	4.0	-	4.0
Property Management						
<u>Full Time</u>						
Property Management Supervisor	037	1.0	-	1.0	-	1.0
Property Specialist	032	6.0	-	6.0	-	6.0
Total Full Time		7.0	-	7.0	-	7.0
Total Property Management		7.0	-	7.0	-	7.0
Title						
<u>Full Time</u>						
Real Estate Operations Spec	034	1.0	-	1.0	-	1.0
Property Specialist	032	6.0	-	6.0	-	6.0
Total Full Time		7.0	-	7.0	-	7.0
Total Title		7.0	-	7.0	-	7.0
Relocation						
<u>Full Time</u>						
Relocation Supervisor	037	1.0	-	1.0	-	1.0
Relocation Specialist	033	3.0	-	3.0	-	3.0
Total Full Time		4.0	-	4.0	-	4.0
Total Relocation		4.0	-	4.0	-	4.0

2005-2006 OPERATING BUDGET

POSITION SCHEDULE

PROGRAM		DEPARTMENT			DEPARTMENT NO.	
General Government		Finance			35	
ORGANIZATIONAL DETAIL/ CLASSIFICATION TITLE	PAY RANGE	2004-05			2005-06	
		AUTHORIZED POSITIONS	ADDITIONS/ REDUCTIONS	AUTHORIZED POSITIONS AS OF 6/30/05	ADDITIONS/ REDUCTIONS	AUTHORIZED POSITIONS
Acquisition						
<u>Full Time</u>						
Asst Real Estate Admin	039	1.0	-	1.0	-	1.0
Project Manager	036	4.0	-	4.0	-	4.0
Real Estate Operations Spec	034	1.0	-	1.0	-	1.0
Property Specialist	032	2.0	-	2.0	-	2.0
Project Management Assistant	031	1.0	-	1.0	-	1.0
Total Full Time		9.0	-	9.0	-	9.0
Total Acquisition		9.0	-	9.0	-	9.0
Total Real Estate		37.0	-	37.0	-	37.0
Tax						
<u>Administration</u>						
<u>Full Time</u>						
Deputy Finance Director*Tx&Lic	842	1.0	-	1.0	-	1.0
Asst Tax & License Adm	039	1.0	-	1.0	-	1.0
Total Full Time		2.0	-	2.0	-	2.0
Total Administration		2.0	-	2.0	-	2.0
<u>Tax Audit</u>						
<u>Full Time</u>						
Account Clerk III	325	2.0	-	2.0	-	2.0
Secretary II	321	1.0	-	1.0	-	1.0
Tax Audit Supervisor	037	5.0	-	5.0	-	5.0
Accountant III	035	2.0	-	2.0	-	2.0
Info Tech Analyst/Prg I	035	1.0	-	1.0	-	1.0
Senior Tax Auditor	033	9.0	-	9.0	-	9.0
Admin Asst I	030	1.0	-	1.0	-	1.0
Tax Auditor	030	10.0	-	10.0	-	10.0
Total Full Time		31.0	-	31.0	-	31.0
Total Tax Audit		31.0	-	31.0	-	31.0
<u>Tax Accounting</u>						
<u>Full Time</u>						
Account Clerk III	325	2.0	-	2.0	-	2.0
Accountant I	029	3.0	-	3.0	-	3.0
Total Full Time		5.0	-	5.0	-	5.0
Total Tax Accounting		5.0	-	5.0	-	5.0
Total Tax		38.0	-	38.0	-	38.0
Total Finance		310.5	-	310.5	-	310.5