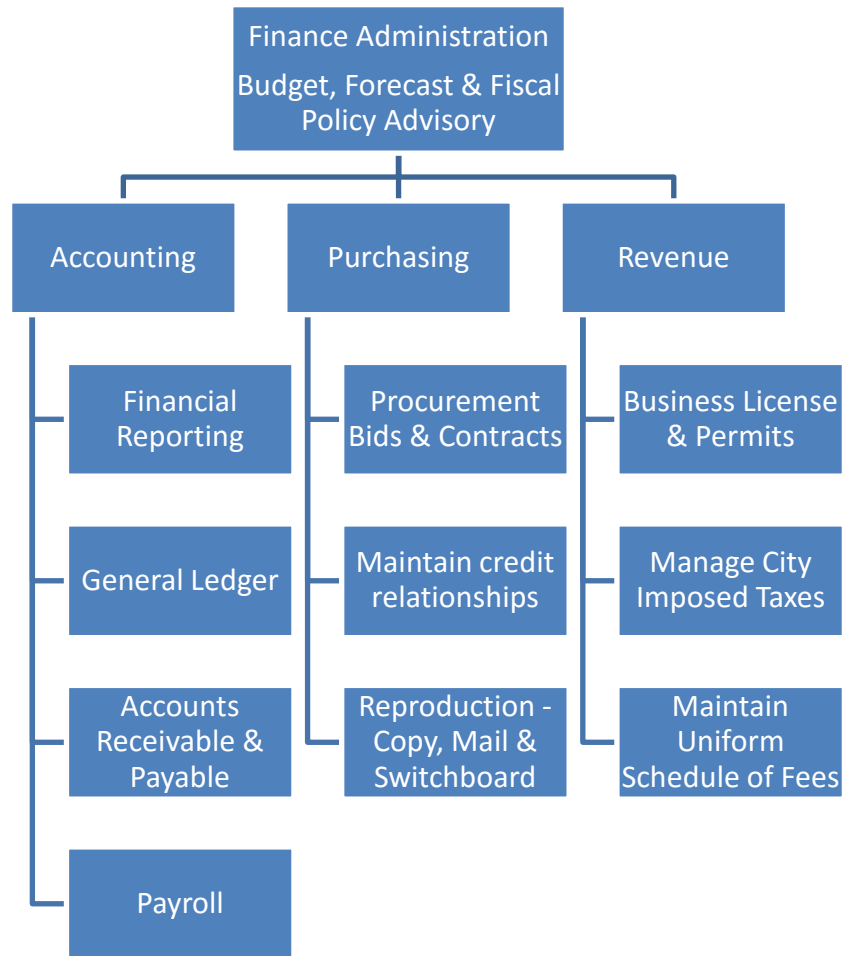


# Finance Department

The Finance Department provides the primary accounting and finance services to the City. The Department works in conjunction with the City Treasurer’s Office; which manages banking and investments, as well as cash receipts.



## **FY15-16 Accomplishments**

The Director joined the City in January 2016. Accomplishments through June 2016 follow.

- Recommended a budget control ordinance, adopted by City Council.
- Filled the previously vacant Accounting Manager position.
- Developed a Five-Year Financial Model, which is a tool to identify the mid-term impacts of the current budget structure and future known events.
- Supported a budget process leading to adoption of the FY16-17 on June 21, 2016. It had been more than 10 years since a budget had been adopted on time.
- Prepared a Request for Proposals for independent audit services; and supported selection of a new auditor, White Nelson Diehl Evans.
- Developed a Budget-in-Brief document for FY15-16 to improve public information.

- Supported a public information process related to renewal of the Utility User Tax, approved by voters on June 7, 2016.

**FY16-17 Goals**

- Fill staff vacancies.
- Develop a recommendation regarding the City’s leased vehicle fleet, and capital asset replacement.
- Prepare a proposed revision to the Purchasing Chapter of the Carson Municipal Code.
- Conduct an internal control assessment, consistent with guidelines issued by the State Controller’s Office in 2015.
- Secure resources necessary for the Enterprise Resource Planning (ERP) system implementation. The implementation is expected to begin during FY16-17, beginning with the Finance Department.
- Recommend policy updates related to Fireworks permitting.

**Revenue & Expenditures**

The Revenue Division has a proactive program to enforce the City’s Business License and Permit ordinances. A staff of 9 full-time employees generates \$3.4 million of annual General Fund revenue.

Finance Department expenditures charged to the General Fund total \$4 million. Employee compensation comprises 87% of that amount.

<b>Expenditure</b>	<b>Amount</b>	<b>Comments</b>
Employee Compensation	\$3,482,911	An additional \$209,130 is charged to restricted monies
Independent Audit Services	69,000	An additional \$13,655 is charged to restricted monies
Sales Tax Audit/Analysis Service	190,000	The service recovers more than \$1 million per year of sales tax revenue
Postage, Citywide	110,000	
Copier Paper, City Hall	42,000	
Other Expenditures	98,225	Includes supplies, training, and other professional services
<b>Finance Department, General Fund</b>	<b>\$3,992,136</b>	

**Staffing**

The Director of Finance manages the Department and reports to the City Manager. Three Division Managers report to the Director. Funded staffing includes 31 full-time positions and 4 part-time positions (FTE of 2.5). Due to the deficit budget, 1 full-time Administrative Secretary and 1 part-time Typist Clerk (FTE of 0.5) are subject to a hiring freeze and were not funded for FY16-17.

As of July 2016, 7 full-time positions were vacant. When comparing current staffing of 26.5 FTE (33.50 FTE funded, less 7 vacant) to FY11-12 staffing of 38 FTE, the department is operating at 70%. Deferred work includes policy and procedure updates, training and staff development, financial analysis for various projects, capital asset accounting updates, and cost-based fee updates. Recruitments are in process to fill vacant positions.

Division	Classification	FY11-12 Funded	FY12-13 Funded	FY13-14 Funded	FY14-15 Funded	FY15-16 Funded	FY16-17 Funded
Administration	DIRECTOR OF FINANCE	1.00	1.00	1.00	1.00	1.00	1.00
Administration	ADMINISTRATIVE ANALYST	1.00	1.00	1.00	1.00	1.00	1.00
Administration	ADMINISTRATIVE SECRETARY	1.00	1.00	1.00	1.00	-	-
Accounting	ACCOUNTING MANAGER	1.00	1.00	1.00	1.00	1.00	1.00
Accounting	SENIOR ACCOUNTANT	1.00	1.00	1.00	1.00	1.00	1.00
Accounting	ACCOUNTANT	4.00	3.00	3.00	3.00	3.00	3.00
Accounting	ACCOUNTS PAYABLE SPECIALIST	2.00	2.00	2.00	2.00	2.00	2.00
Accounting	PAYROLL SPECIALIST	2.00	2.00	2.00	2.00	2.00	2.00
Accounting	SENIOR ACCOUNT CLERK	1.00	1.00	1.00	1.00	1.00	1.00
Accounting	SENIOR CLERK	1.00	1.00	1.00	1.00	1.00	1.00
Purchasing	PURCHASING MANAGER	1.00	1.00	1.00	1.00	1.00	1.00
Purchasing	SENIOR BUYER	1.00	1.00	-	-	-	-
Purchasing	BUYER	2.00	2.00	2.00	2.00	2.00	2.00
Purchasing	PURCHASING SPECIALIST	2.00	2.00	2.00	2.00	2.00	2.00
Purchasing	CENTRAL SERVICES SUPERVISOR	1.00	-	-	-	-	-
Purchasing	SENIOR OFFSET PRESS OPERATOR	1.00	1.00	1.00	1.00	1.00	1.00
Purchasing	OFFSET PRESS OPERATOR	1.00	1.00	1.00	1.00	1.00	1.00
Purchasing	CENTRAL SERVICES CLERK	2.00	2.00	2.00	2.00	2.00	2.00
Revenue	REVENUE MANAGER	1.00	1.00	1.00	1.00	1.00	1.00
Revenue	ACCOUNTANT	1.00	1.00	1.00	1.00	1.00	1.00
Revenue	CODE ENFORCE/COLLECT OFFICER	1.00	1.00	1.00	1.00	1.00	1.00
Revenue	REVENUE INSPECTOR	1.00	1.00	1.00	1.00	1.00	1.00
Revenue	BUSINESS LICENSE SPECIALIST	4.00	4.00	4.00	4.00	4.00	4.00
Revenue	TYPIST CLERK	1.00	1.00	1.00	1.00	1.00	1.00
<b>Subtotal Full-Time</b>		<b>35.00</b>	<b>33.00</b>	<b>32.00</b>	<b>32.00</b>	<b>31.00</b>	<b>31.00</b>
Accounting	SENIOR CLERK (PT)	1.00	1.00	1.00	1.00	1.00	1.00
Purchasing	BUYER ASSISTANT (PT)	0.75	0.75	0.75	0.75	0.75	0.75
Purchasing	STOREKEEPER (PT)	0.75	0.75	0.75	0.75	0.75	0.75
Revenue	TYPIST CLERK (PT)	0.50	0.50	0.50	0.50	-	-
<b>Grand Total FTE</b>		<b>38.00</b>	<b>36.00</b>	<b>35.00</b>	<b>35.00</b>	<b>33.50</b>	<b>33.50</b>
<i>Individual part-time employees = 0.50 FTE or 0.75 FTE</i>							

PROGRAM	DESCRIPTION	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17
		ACTUAL	ACTUAL	BUDGET	BUDGET
01-60-010-001	Finance/Administration/Mgt & Control	720,003	546,537	430,467	460,543
01-60-620-003	Finance/Accounting/Operations	1,048,379	1,039,284	1,043,548	1,074,314
01-60-630-003	Finance/Purchasing/Operations	623,919	668,817	672,740	691,444
01-60-640-003	Finance/Warehouse/Operations	231,852	223,635	232,685	-
01-60-650-003	Finance/Central Svcs/Operations	615,499	652,097	548,157	531,832
01-60-660-003	Finance/Revenue/Operations	1,165,337	1,125,181	1,052,643	1,173,655
01-60-660-017	Finance/Revenue/Tobacco Retailers	11,445	7,154	32,210	-
01-60-660-029	Finance/Revenue/Bingo, Lotteries	50,087	51,475	70,021	60,349
	Total Finance Expenditures	4,466,521	4,314,180	4,082,471	3,992,136

Account	Division	Program	Object	Adopted
01-60-010-001-5sum	Administration	Mgt & Control	Employee Compensation	372,893
01-60-010-001-6003	Administration	Mgt & Control	Printing/Binding/Duplication	3,000
01-60-010-001-6004	Administration	Mgt & Control	Professional Services	500
01-60-010-001-6005	Administration	Mgt & Control	Contract Services	69,000
01-60-010-001-6008	Administration	Mgt & Control	Promotion & Publicity	450
01-60-010-001-6010	Administration	Mgt & Control	Office/Facilities Suppls&Frnshng	1,000
01-60-010-001-6011	Administration	Mgt & Control	Telephone	900
01-60-010-001-6013	Administration	Mgt & Control	Auto Allowance/Mileage	6,200
01-60-010-001-6014	Administration	Mgt & Control	Conference and Travel	2,300
01-60-010-001-6097	Administration	Mgt & Control	Local educations & Meetings	4,000
01-60-010-001-7003	Administration	Mgt & Control	Office & Equipment Maintenance	300
01-60-620-003-5sum	Accounting	Operations	Employee Compensation	1,054,614
01-60-620-003-6004	Accounting	Operations	Professional Services	8,135
01-60-620-003-6010	Accounting	Operations	Office/Facilities Suppls&Frnshng	6,650
01-60-620-003-6011	Accounting	Operations	Telephone	600
01-60-620-003-6013	Accounting	Operations	Auto Allowance/Mileage	100
01-60-620-003-6014	Accounting	Operations	Conference and Travel	2,000
01-60-620-003-6015	Accounting	Operations	Taxes, Licenses and Fees	505
01-60-620-003-6017	Accounting	Operations	Subscriptions & Publications	10
01-60-620-003-6097	Accounting	Operations	Local educations & Meetings	1,600
01-60-620-003-7003	Accounting	Operations	Office & Equipment Maintenance	100
01-60-630-003-5sum	Purchasing	Operations	Employee Compensation	684,469
01-60-630-003-6003	Purchasing	Operations	Printing/Binding/Duplication	450
01-60-630-003-6004	Purchasing	Operations	Professional Services	100
01-60-630-003-6006	Purchasing	Operations	Membership Fees and Dues	50
01-60-630-003-6010	Purchasing	Operations	Office/Facilities Suppls&Frnshng	2,500
01-60-630-003-6011	Purchasing	Operations	Telephone	600
01-60-630-003-6014	Purchasing	Operations	Conference and Travel	1,000
01-60-630-003-6097	Purchasing	Operations	Local educations & Meetings	2,000
01-60-630-003-7003	Purchasing	Operations	Office & Equipment Maintenance	275
01-60-650-003-5sum	Central Services	Operations	Employee Compensation	359,632
01-60-650-003-6009	Central Services	Operations	Special Materials & Supplies	1,000
01-60-650-003-6010	Central Services	Operations	Office/Facilities Suppls&Frnshng	42,000
01-60-650-003-6011	Central Services	Operations	Telephone	300
01-60-650-003-6015	Central Services	Operations	Taxes, Licenses and Fees	300
01-60-650-003-6016	Central Services	Operations	Employee Uniform	800
01-60-650-003-6035	Central Services	Operations	Disposal Costs	300
01-60-650-003-6053	Central Services	Operations	Postage	110,000
01-60-650-003-7011	Central Services	Operations	Property & Supplies Rental	17,500
01-60-660-003-5sum	Revenue	Operations	Employee Compensation	952,655
01-60-660-003-6003	Revenue	Operations	Printing/Binding/Duplication	400
01-60-660-003-6004	Central Services	Operations	Professional Services	6,000
01-60-660-003-6005	Revenue	Operations	Contract Services	205,000
01-60-660-003-6009	Revenue	Operations	Special Materials & Supplies	3,000
01-60-660-003-6010	Revenue	Operations	Office/Facilities Suppls&Frnshng	2,000
01-60-660-003-6011	Revenue	Operations	Telephone	600
01-60-660-003-6014	Revenue	Operations	Conference and Travel	900
01-60-660-003-6016	Revenue	Operations	Employee Uniform	1,500
01-60-660-003-6097	Revenue	Operations	Local educations & Meetings	1,400
01-60-660-003-7003	Revenue	Operations	Office & Equipmt Maint	200
01-60-660-029-5sum	Revenue	Bingo, Lotteries	Employee Compensation	58,649
01-60-660-029-6005	Revenue	Bingo, Lotteries	Contract Services	1,700
				<b>\$ 3,992,136</b>

**THIS PAGE PURPOSELY BLANK**