

# 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.



## **Goals**

The Finance Department goals for FY17-18 include the following.

- Complete implementation of the Tyler Munis Enterprise Resource Planning (ERP) System for Finance related modules. This is a time-intensive project that will consume department staff time for most of FY17-18.
- Issue the FY16-17 audited financial statements by December 31, 2017.
- Present an internal control assessment to the City Council in November 2017 (goal continued from FY16-17).

A status of the FY16-17 Finance Department goals follows.

<b>FY16-17 Goals</b>	<b>Status</b>
Fill staff vacancies.	Completed – Purchasing and Revenue Managers hired September 2016. Budget Analyst hired February 2017.
Develop a recommendation regarding the City’s leased vehicle fleet, and capital asset replacement.	In Process – Staff report to City Council in September 2017.
Prepare a proposed revision to the Purchasing Chapter of the Carson Municipal Code.	Completed – City Council adopted Ordinance 17-1609 on January 24, 2017.
Conduct an internal control assessment, consistent with guidelines issued by the State Controller’s Office in 2015.	In Process – Scheduled for City Council presentation in November 2017.
Secure resources necessary for the Enterprise Resource Planning (ERP) system implementation. The implementation began during FY16-17 with the Finance Department.	Completed – City Council appropriated funds with Resolution 16-150 on November 28, 2016. Contract for professional project manager approved by City Council on February 21, 2017. Project implementation began April 18, 2017.
Recommend policy updates related to Fireworks permitting.	Completed – City Council adopted Ordinance 17-1613 on February 7, 2017.

**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 \$3.6 million. Employee compensation comprises 86% of that amount.

<b>Expenditure</b>	<b>Amount</b>	<b>Comments</b>
Employee Compensation	\$3,110,774	An additional \$43,651 is charged to restricted monies
Independent Audit Services	69,000	
Sales Tax Audit/Analysis Service	205,000	The service recovers more than \$1 million per year of sales tax revenue.
Postage, Citywide	125,400	
Copier Paper, City Hall	44,500	
Other Expenditures	80,825	Includes supplies, training, and other professional services
<b>Finance Department, General Fund</b>	<b>\$3,635,499</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 in effect since FY15-16.

Division	Classification	FY11-12 Funded	FY12-13 Funded	FY13-14 Funded	FY14-15 Funded	FY15-16 Funded	FY16-17 Funded	FY17-18 Funded
Administration	DIRECTOR OF FINANCE	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administration	BUDGET ANALYST	-	-	-	-	-	1.00	1.00
Administration	ADMINISTRATIVE ANALYST	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	1.00
Accounting	SENIOR ACCOUNTANT	1.00	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	3.00
Accounting	ACCOUNTS PAYABLE SPECIALIST	2.00	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	2.00
Accounting	SENIOR ACCOUNT CLERK	1.00	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	1.00
Purchasing	PURCHASING MANAGER	1.00	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	2.00
Purchasing	PURCHASING SPECIALIST	2.00	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	1.00
Purchasing	OFFSET PRESS OPERATOR	1.00	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	2.00
Revenue	REVENUE MANAGER	1.00	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	1.00
Revenue	CODE ENFORCE/COLLECT OFFICER	1.00	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	1.00
Revenue	BUSINESS LICENSE SPECIALIST	4.00	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	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>	<b>31.00</b>
Accounting	SENIOR CLERK (PT)	1.00	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	0.75
Purchasing	STOREKEEPER (PT)	0.75	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>	<b>33.50</b>

PROGRAM	ACCT	DESCRIPTION	FY14-15	FY15-16	FY16-17	FY17-18
			ACTUAL	ACTUAL	ESTIMATE	PROPOSED
01-60-660-003	4201	Business Tax	2,698,782	2,791,432	2,700,000	2,701,000
01-60-660-003	4204	Fireworks Permits	650	675	40,000	30,650
01-60-660-003	4205	Business Permits	98,240	96,198	105,000	100,000
01-60-660-029	4210	Bingo Fees	36,132	42,623	35,100	36,500
01-60-660-003	4211	Miscellaneous Licenses & Permits	265	500	300	600
01-60-660-003	4212	Burglar Alarm Permit Fee-Business	39,602	36,137	39,100	36,230
01-60-660-003	4213	Burglar Alarm Permit Fee-Resident	48,180	47,923	49,800	41,800
01-60-660-003	4214	Tobacco Retailers Permit Fees	45,794	42,546	-	30,000
01-60-660-003	4218	SB1186 Disability Access	6,364	6,266	6,500	6,220
01-60-660-003	4302	Forfeitures & Penalties-Bus License	165,257	172,962	120,000	180,000
01-60-660-003	4303	Forfeitures & Penalties-Permit	7,147	4,545	7,500	4,068
01-60-660-003	4304	Forfeitures & Penalties-Franchise	54,076	31,276	21,000	40,975
01-60-660-003	4305	Forfeitures & Penalties-Trns Occ	1,817	778	2,000	4,550
01-60-660-003	4306	Forfeitures & Penalties-Interest	95	46	100	340
01-60-660-003	4311	Forfeitures & Penalties - Bingo	-	959	500	340
01-60-660-003	4480	License Fees - ConocoPhil	2,044	3,256	3,300	4,400
01-60-660-003	4607	Business License Appl. Fees	188,208	178,162	180,000	180,000
01-60-660-003	4614	False Alarm Srvc Charge-Business	55,400	103,800	60,000	65,000
01-60-660-003	4615	False Alarm Srvc Charge-Residential	4,420	7,020	5,000	2,530
<b>01-60-660-003</b>		<b>Total Department Revenue</b>	<b>3,452,473</b>	<b>3,567,104</b>	<b>3,375,200</b>	<b>3,465,203</b>

PROGRAM	ACCT	DESCRIPTION	FY14-15	FY15-16	FY16-17	FY17-18
			ACTUAL	ACTUAL	BUDGET	BUDGET
01-60-010-001		Finance/Administration/Mgt & Control	546,559	436,759	460,543	449,340
01-60-620-003		Finance/Accounting/Operations	1,039,284	997,093	1,074,314	979,184
01-60-630-003		Finance/Purchasing/Operations	668,817	646,932	691,444	583,550
01-60-640-003		Finance/Warehouse/Operations	223,635	183,799	-	-
01-60-650-003		Finance/Central Svcs/Operations	652,097	528,796	531,832	529,127
01-60-660-003		Finance/Revenue/Operations	1,125,158	1,086,971	1,173,655	1,048,725
01-60-660-017		Finance/Revenue/Tobacco Retailers	7,154	-	-	-
01-60-660-029		Finance/Revenue/Bingo, Lotteries	51,475	46,482	60,349	45,973
		Subtotal Finance	4,314,179	3,926,832	3,992,136	3,635,899

Account	Division	Program	Object	Adopted
01-60-010-001-5sum	Administration	Mgt & Control	Employee Compensation	352,390
01-60-010-001-6003	Administration	Mgt & Control	Printing/Binding/Duplication	5,000
01-60-010-001-6004	Administration	Mgt & Control	Professional Services	11,000
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	2,000
01-60-010-001-6097	Administration	Mgt & Control	Local educations & Meetings	1,000
01-60-010-001-7003	Administration	Mgt & Control	Office & Equipment Maintenance	200
01-60-610-002-6004	Finance Administration	Administration	Professional Services	200
01-60-620-003-5sum	Accounting	Operations	Employee Compensation	962,144
01-60-620-003-6004	Accounting	Operations	Professional Services	8,135
01-60-620-003-6010	Accounting	Operations	Office/Facilities Suppls&Frnshng	6,000
01-60-620-003-6011	Accounting	Operations	Telephone	600
01-60-620-003-6013	Accounting	Operations	Auto Allowance/Mileage	100
01-60-620-003-6015	Accounting	Operations	Taxes, Licenses and Fees	505
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	571,900
01-60-630-003-6003	Purchasing	Operations	Printing/Binding/Duplication	1,000
01-60-630-003-6004	Purchasing	Operations	Professional Services	5,200
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
01-60-630-003-6097	Purchasing	Operations	Local educations & Meetings	2,000
01-60-630-003-7003	Purchasing	Operations	Office & Equipment Maintenance	300
01-60-650-003-5sum	Central Services	Operations	Employee Compensation	356,102
01-60-650-003-6009	Central Services	Operations	Special Materials & Supplies	250
01-60-650-003-6010	Central Services	Operations	Office/Facilities Suppls&Frnshng	35,000
01-60-650-003-6011	Central Services	Operations	Telephone	125
01-60-650-003-6016	Central Services	Operations	Employee Uniform	1,400
01-60-650-003-6053	Central Services	Operations	Postage	120,000
01-60-650-003-7011	Central Services	Operations	Property & Supplies Rental	16,250
01-60-660-003-5sum	Revenue	Operations	Employee Compensation	825,265
01-60-660-003-6003	Revenue	Operations	Printing/Binding/Duplication	400
01-60-660-003-6004	Revenue	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	2,000
01-60-660-003-6010	Revenue	Operations	Office/Facilities Suppls&Frnshng	5,500
01-60-660-003-6011	Revenue	Operations	Telephone	600
01-60-660-003-6013	Revenue	Operations	Auto Allowance/Mileage	200
01-60-660-003-6016	Revenue	Operations	Employee Uniform	2,300
01-60-660-003-6020	Revenue	Operations	Computer Lic/Equip/Access	460
01-60-660-003-6097	Revenue	Operations	Local educations & Meetings	700
01-60-660-003-7003	Revenue	Operations	Office & Equipmt Maint	300
01-60-660-029-5sum	Revenue	Bingo, Lotteries	Employee Compensation	44,273
01-60-660-029-6005	Revenue	Bingo, Lotteries	Contract Services	1,700
				<b>\$ 3,635,899</b>

