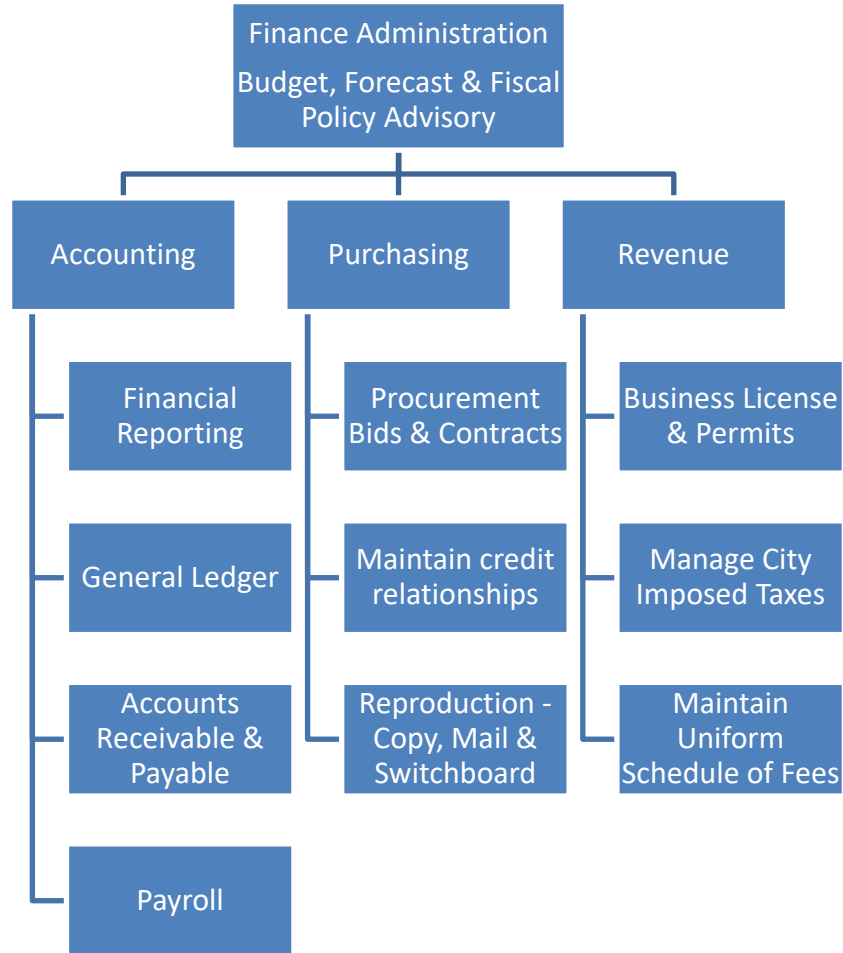


FINANCE

The Finance Department provides the primary accounting, budgeting, and finance services to the City; and provides staff support to the Measure C Citizens’ Oversight Committee. The Department works in conjunction with the City Treasurer’s Office; which manages banking, investments, and cash receipts.



Goals

The Finance Department goals for FY18-19 include the following.

- Complete implementation of the Tyler Munis Enterprise Resource Planning (ERP) System for Human Resources & Payroll, and begin implementation for Business License and permitting. These are joint goals with the Human Resources and Community Development departments.
- Have the City’s independent financial statement auditor review payroll calculations for accuracy and tax compliance before implementing the new ERP system for the payroll module. The agreed upon procedures will be completed with the FY17-18 financial statement audit.
- Propose an update to the Filming Ordinance for City Council consideration.
- Update the travel and expense policy for staff.
- Potentially issue debt leveraged with the City’s Measure R and Measure M allocations from the Los Angeles County Metropolitan Authority.
- Issue the FY17-18 Comprehensive Annual Financial Report by December 31, 2018.

A status of the FY17-18 Finance Department goals follows.

FY17-18 Goals	Status
Complete implementation of the Tyler Munis Enterprise Resource Planning (ERP) System for Finance related modules.	Completed – Go-Live was July 2, 2018.
Issue the FY16-17 audited financial statements by December 31, 2017.	Not achieved – the financial statements were issued on March 30, 2018. Issuance was delayed due to an inquiry with the Governmental Accounting Standards Board regarding the appropriate reporting of the Carson Reclamation Authority.
Present an internal control assessment to the City Council in November 2017 (goal continued from FY16-17).	Completed – the independent auditor’s report on internal controls was presented with the audited financial statements on June 5, 2018.

Other achievements for FY17-18 include the following.

- Assisted with a successful voter-approved measure to establish an oil industry business license tax. Measure C was approved by the voters in November 2017. The tax became effective December 1, 2017, and tax collection was implemented.
- Retained an independent auditor with oil industry expertise to conduct oil industry business license tax audits of the two refineries in the city. A contract with BRI Consulting Group was approved by City Council on July 3, 2018.
- Expanded the content of the Five-Year Capital Improvement Plan, which is included at the end of this budget document.
- Refinanced the 2006 Redevelopment Bonds. Refunding bonds were issued February 15, 2018.
- Support a timely FY18-19 budget process. The City budget was adopted on June 19, 2018.

Staffing

The Director of Finance manages the Department and reports to the City Manager. Three Division Managers report to the Director. Funded staffing includes 32 full-time positions and 7 part-time positions (FTE of 4.0). For FY18-19, a full-time Buyer position, three part-time Receptionist positions, and a part-time Administrative Intern position were added to the budget.

Division	Classification	FY14-15 Funded	FY15-16 Funded	FY16-17 Funded	FY17-18 Funded	FY18-19 Funded
Administration	DIRECTOR OF FINANCE	1.00	1.00	1.00	1.00	1.00
Administration	SENIOR ADMINISTRATIVE ANALYST	-	-	-	-	1.00
Administration	BUDGET ANALYST	-	-	1.00	1.00	-
Administration	ADMINISTRATIVE ANALYST	1.00	1.00	-	-	-
Administration	ADMINISTRATIVE SECRETARY	1.00	-	-	-	-
Accounting	ACCOUNTING MANAGER	1.00	1.00	1.00	1.00	1.00
Accounting	SENIOR ACCOUNTANT	1.00	1.00	1.00	1.00	1.00
Accounting	ACCOUNTANT	3.00	3.00	3.00	3.00	3.00
Accounting	ACCOUNTS PAYABLE SPECIALIST	2.00	2.00	2.00	2.00	2.00
Accounting	PAYROLL SPECIALIST	2.00	2.00	2.00	2.00	3.00
Accounting	SENIOR ACCOUNT CLERK	1.00	1.00	1.00	1.00	1.00
Accounting	SENIOR CLERK	1.00	1.00	1.00	1.00	1.00
Purchasing	PURCHASING MANAGER	1.00	1.00	1.00	1.00	1.00
Purchasing	SENIOR BUYER	-	-	-	-	1.00
Purchasing	BUYER	2.00	2.00	2.00	2.00	2.00
Purchasing	PURCHASING SPECIALIST	2.00	2.00	2.00	2.00	2.00
Purchasing	CENTRAL SERVICES SUPERVISOR	-	-	-	-	-
Purchasing	SENIOR OFFSET PRESS OPERATOR	1.00	1.00	1.00	1.00	-
Purchasing	OFFSET PRESS OPERATOR	1.00	1.00	1.00	1.00	-
Purchasing	SENIOR CENTRAL SERVICES TECH	-	-	-	-	1.00
Purchasing	CENTRAL SERVICES TECHNICIAN	-	-	-	2.00	2.00
Purchasing	CENTRAL SERVICES CLERK	2.00	2.00	2.00	-	-
Revenue	REVENUE MANAGER	1.00	1.00	1.00	1.00	1.00
Revenue	ACCOUNTANT	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
Revenue	REVENUE INSPECTOR	1.00	1.00	1.00	1.00	1.00
Revenue	BUSINESS LICENSE SPECIALIST	4.00	4.00	4.00	4.00	4.00
Revenue	TYPIST CLERK	1.00	1.00	1.00	1.00	1.00
	Subtotal Full-Time	32.00	31.00	31.00	31.00	32.00
Administration	ADMINISTRATIVE INTERN (PT)	-	-	-	-	0.50
Accounting	SENIOR CLERK (PT)	1.00	1.00	1.00	1.00	0.50
Purchasing	RECEPTIONIST (PT)	-	-	-	-	1.50
Purchasing	BUYER ASSISTANT (PT)	0.75	0.75	0.75	0.75	0.75
Purchasing	STOREKEEPER (PT)	0.75	0.75	0.75	0.75	0.75
Revenue	TYPIST CLERK (PT)	0.50	-	-	-	-
	Grand Total FTE	35.00	33.50	33.50	33.50	36.00
<i>Individual part-time employees = 0.50 FTE or 0.75 FTE</i>						

ACCOUNT	DIVISION	PROGRAM	OBJECT	FY15-16 Actual	FY16-17 Actual	FY17-18 Estimate	FY18-19 Budget
101-60-601-100-5sum-	Administration	Mgt & Control	Employee Comp	326,639	323,354	351,164	367,597
101-60-601-100-6003-	Administration	Mgt & Control	Printing	459	237	5,000	5,000
101-60-601-100-6004-	Administration	Mgt & Control	Pro Svcs	99,708	69,425	105,000	74,750
101-60-601-100-6008-	Administration	Mgt & Control	Advertise	-	104	450	450
101-60-601-100-6009-	Administration	Mgt & Control	Supplies	4,373	2,629	1,000	1,000
101-60-601-100-6011-	Administration	Mgt & Control	Telephone	750	1,040	900	900
101-60-601-100-6013-	Administration	Mgt & Control	Auto Allow	2,935	6,016	6,200	6,200
101-60-601-100-6014-	Administration	Mgt & Control	ConfTravel	-	1,484	2,000	2,300
101-60-601-100-6017-	Administration	Mgt & Control	Subs & Pubs	217	73	-	-
101-60-601-100-6019-	Administration	Mgt & Control	MiscFees	505	505	-	-
101-60-601-100-6020-	Administration	Mgt & Control	CPUExp	568	-	-	-
101-60-601-100-6056-	Administration	Mgt & Control	Training	415	4,183	1,000	2,600
101-60-601-100-7001-	Administration	Mgt & Control	Maint&Rep	190	-	200	200
101-60-620-101-5sum-	Accounting	Operations	Employee Comp	980,508	1,107,100	1,035,508	1,168,639
101-60-620-101-6004-	Accounting	Operations	Pro Svcs	7,106	10,230	8,335	8,500
101-60-620-101-6006-	Accounting	Operations	CityMember	15	-	-	-
101-60-620-101-6009-	Accounting	Operations	Supplies	5,551	9,253	6,000	600
101-60-620-101-6011-	Accounting	Operations	Telephone	100	1,001	600	600
101-60-620-101-6013-	Accounting	Operations	Auto Allow	47	17	100	100
101-60-620-101-6014-	Accounting	Operations	ConfTravel	-	1,637	-	2,000
101-60-620-101-6019-	Accounting	Operations	MiscFees	-	-	505	580
101-60-620-101-6020-	Accounting	Operations	CPUExp	2,859	-	-	-
101-60-620-101-6056-	Accounting	Operations	Training	811	1,174	1,600	3,000
101-60-620-101-7001-	Accounting	Operations	Maint&Rep	95	172	100	100
101-60-630-101-5sum-	Purchasing	Operations	Employee Comp	644,718	572,686	571,971	656,778
101-60-630-101-6003-	Purchasing	Operations	Printing	-	-	1,000	1,000
101-60-630-101-6004-	Purchasing	Operations	Pro Svcs	-	2,124	5,200	6,500
101-60-630-101-6006-	Purchasing	Operations	CityMember	45	441	50	440
101-60-630-101-6009-	Purchasing	Operations	Supplies	1,786	2,536	2,500	2,500
101-60-630-101-6011-	Purchasing	Operations	Telephone	-	385	600	600
101-60-630-101-6014-	Purchasing	Operations	ConfTravel	-	-	-	1,000
101-60-630-101-6020-	Purchasing	Operations	CPUExp	193	-	-	-
101-60-630-101-6056-	Purchasing	Operations	Training	-	351	2,000	2,000
101-60-630-101-7001-	Purchasing	Operations	Maint&Rep	190	132	300	300
101-60-630-101-8007-	Purchasing	Operations	Furniture & Fixt	-	430	-	-

ACCOUNT	DIVISION	PROGRAM	OBJECT	FY15-16	FY16-17	FY17-18	FY18-19
				Actual	Actual	Estimate	Budget
101-60-630-650-5sum-	Purchasing	Central Services	Employee Comp	380,194	399,269	356,208	323,062
101-60-630-650-6003-	Purchasing	Central Services	Printing	-	3,187	-	-
101-60-630-650-6004-	Purchasing	Central Services	Pro Svcs	-	29	-	-
101-60-630-650-6009-	Purchasing	Central Services	Supplies	36,126	27,234	35,250	35,250
101-60-630-650-6011-	Purchasing	Central Services	Telephone	231	1,361	125	125
101-60-630-650-6016-	Purchasing	Central Services	EE Uniform	870	501	1,400	1,400
101-60-630-650-6053-	Purchasing	Central Services	Postage	95,050	95,232	120,000	125,000
101-60-630-650-7001-	Purchasing	Central Services	Maint&Rep	153	-	-	-
101-60-630-650-7002-	Purchasing	Central Services	Equip Rent	15,747	16,028	16,250	17,000
101-60-630-650-7006-	Purchasing	Central Services	Unleaded	427	-	-	-
101-60-630-650-8007-	Purchasing	Central Services	Furniture & Fixt	-	1,481	-	-
101-60-640-101-5sum-	Revenue	Operations	Employee Comp	926,261	885,641	869,653	909,222
101-60-640-101-6003-	Revenue	Operations	Printing	282	1,481	400	500
101-60-640-101-6004-	Revenue	Operations	Pro Svcs	194,356	129,659	223,200	344,200
101-60-640-101-6006-	Revenue	Operations	CityMember	230	-	-	-
101-60-640-101-6009-	Revenue	Operations	Supplies	6,982	13,207	8,500	7,500
101-60-640-101-6011-	Revenue	Operations	Telephone	418	435	600	600
101-60-640-101-6013-	Revenue	Operations	Auto Allow	-	-	200	200
101-60-640-101-6014-	Revenue	Operations	ConfTravel	325	11	-	1,000
101-60-640-101-6016-	Revenue	Operations	EE Uniform	1,992	2,114	2,300	2,300
101-60-640-101-6017-	Revenue	Operations	Subs & Pubs	-	26	-	-
101-60-640-101-6020-	Revenue	Operations	CPUExp	1,244	-	-	-
101-60-640-101-6056-	Revenue	Operations	Training	28	175	700	1,800
101-60-640-101-7001-	Revenue	Operations	Maint&Rep	324	189	300	300
101-60-640-101-7006-	Revenue	Operations	Unleaded	1,011	-	-	-
Total Finance				\$ 3,743,033	\$ 3,695,975	\$ 3,744,369	\$ 4,085,693