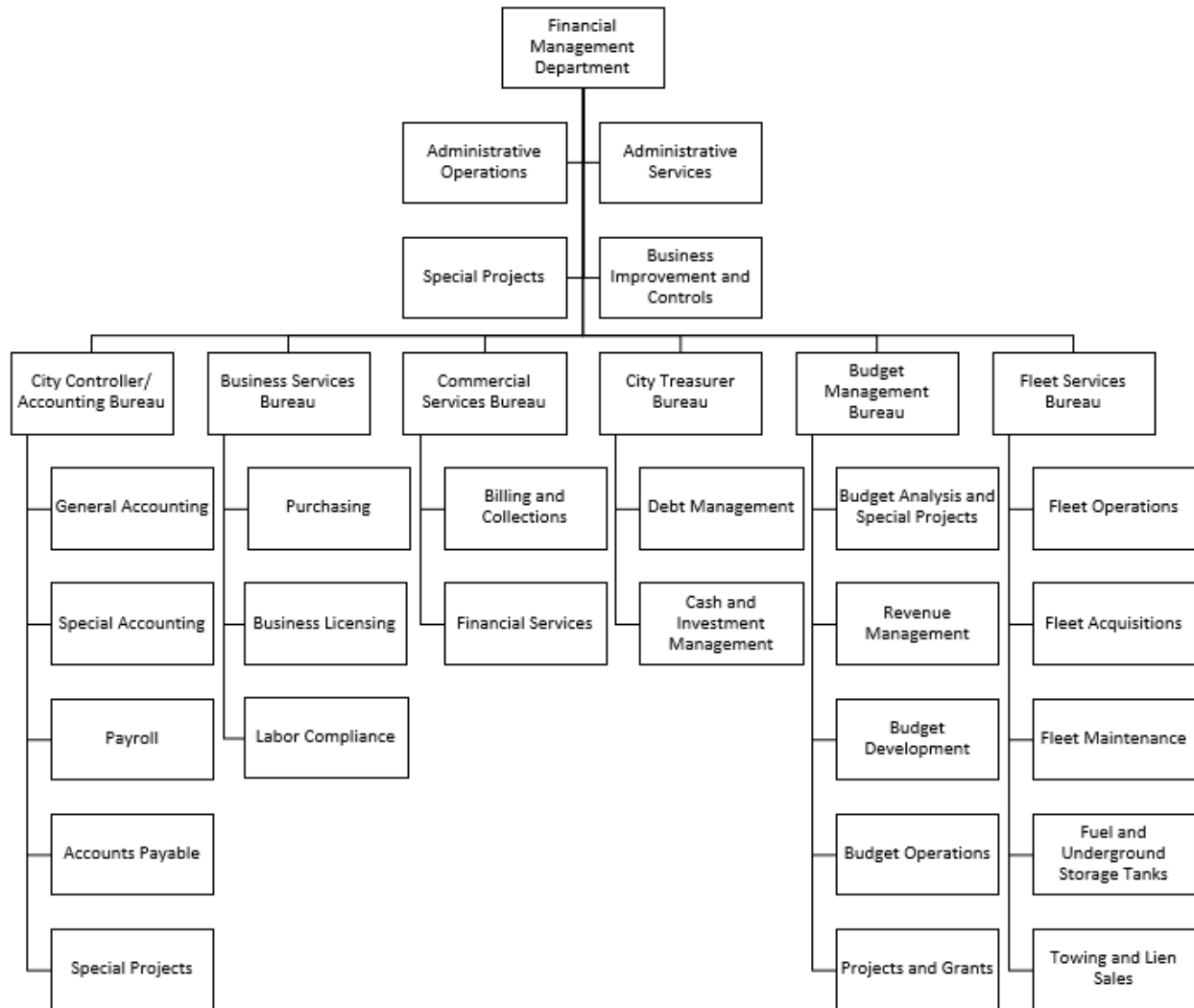


Financial Management



John Gross, Director of Financial Management
 Sandy Tsang-Palmer, Deputy Finance Director
 Grace H. Yoon, Manager, Budget Management Bureau
 Ruby Carrillo-Quincey, City Controller
 David Nakamoto, City Treasurer
 Amanda Hall, Manager, Commercial Services Bureau
 Tara Mortensen, Manager, Business Services Bureau
 Dan Berlenbach, Manager, Fleet Services Bureau

Department Overview

Mission:

To help maintain a financially strong City and to provide state-of-the-art fleet and towing systems, and excellent service to external and internal customers, city management, and elected officials.

Core Services:

- Accounting, Financial Reporting, Grants and Controls
 - Accounting, financial reporting, and grants oversight
 - Payroll management
 - Accounts payable
 - Financial controls
- Financial and Budget Planning and Management
 - CFO functions and administrative support
 - Budget analysis, development and management
- Billing and Collections
 - Billing and collections services
- Cash and Debt Management
 - Central cashiering
 - Debt management
 - Cash and investment management
- Procurement Management
 - Procurement services
 - Labor compliance
- Business Licensing Management
 - Business licensing and tax collection
 - Cannabis licensing and enforcement
- Fleet Management
 - Fleet operations and acquisitions
 - Towing and lien sales

For FY 21, the Financial Management Department's primary focus will be:

1. Implementation of new budget process for FY 22 addressing a request from the Mayor and City Council and earlier community engagement
2. Design, configuration and implementation of Phase II (HR/Payroll/Budget) of the LB COAST ERP system replacement project.
3. Continued stabilization of Munis Phase I, the new financial ERP system, which was implemented in April 2019. Emphasis will be on developing better reporting, adjusting accounting procedures, and ensuring compliance with new processes
4. Assisting with COVID-19 pandemic efforts and associated grants
5. Developing potential solutions to the City's financial needs, both immediate and long-term, and looking for cost savings and efficiencies.
6. Maintaining one of the nation's best fleet maintenance and acquisitions program

Department Performance Measures

Key Measure	FY 19 Actual	FY 20 Target	FY 20 Estimate	FY 21 Projection
Purchasing - Percentage of dollars spent with Long Beach businesses	23%	30%	23%	23%

The City of Long Beach, through its Purchasing Division, conducts various outreach activities to local businesses to increase their participation in City procurements. These efforts include weekly updates to 35 local, neighborhood, minority and women-owned, and other business groups to communicate open bid opportunities, assisting businesses to register on the City's electronic bidder's database to download bid specifications, and attending local trade shows and industry fairs. The FY 21 projection reflects the Division's commitment to continue to strengthen outreach to local businesses in order to continue to grow their participation and success in our procurements. Dollars spent with Long Beach businesses also include support to DLBA, Convention and Visitor's Bureau, the Convention Center, Queen Mary, etc.

Key Measures	FY 19 Actual	FY 20 Target	FY 20 Estimate	FY 21 Projection
Fleet Services – Percentage of preventive maintenance services for City vehicles completed on-time	New Measure	75%	91%	90%
Fleet Services – Average response time for light duty vehicle tows	23.2 minutes	20 minutes	20 minutes	20 minutes
Fleet Services - Percentage of alternative fueled vehicles in the Fleet	42%	43%	45.8%	46%

The Fleet Services Bureau strives to perform services consistent with industry standards and best practices. On-time Preventive Maintenance is vital to keep the City's fleet safe and economical to operate. Percentages continue to trend upward, driven by interdepartmental cooperation and Fleet's efforts to maximize efficiency. Average towing response time tracks staffs service in support of towing requests. Finally, as part of the City's effort to improve air quality and reduce emissions, older vehicles are replaced with cleaner, alternative fuel units whenever feasible. As new alternative fuel vehicles are available on the market, the percentage in the fleet is projected to keep rising.

Key Measure	FY 19 Actual	FY 20 Target	FY 20 Estimate	FY 21 Projection
Commercial Services - Percentage of ambulance fees collected within the first eighteen months	54%	55%	62%	57%

In FY 19, the Commercial Services Bureau collected an average of 54 percent of Advanced Life Support (ALS), Basic Life Support (BLS) ambulance transport fees, and non-transport fees within the first eighteen months from dates of service in early 2017 and early 2018. Collection rates for ambulance bills are relatively low throughout the industry; however, the rate has improved since collections were brought in-house. While the majority of the revenue is collected within the first eighteen months after date of ambulance service, unpaid accounts continue to be pursued for up to three years and as many as ten years with a small claims judgment. The City's final collection rate continues to be a focus.

FY 20 Accomplishments

Controller's Office / Accounting Bureau

- Developed and validated new financial reports to meet a wide variety of needs of City Departments for reporting and analysis.
- Continually evaluate and implement business processes and controls in conformance with the capabilities of the new financial system.
- Provide support in the configuration and development of the HR/Payroll systems of the LB COAST project.
- Completed the FY 19 Comprehensive Annual Financial Report (CAFR) with a clean opinion.
- Received the Government Finance Officers' Association's Certificate of Achievement for Excellence in Financial Reporting for the City's FY 18 Comprehensive Annual Financial Report (CAFR).

Budget Management Bureau

- Developed, executed, and supported a unique budget process during an extremely unique budget year with unprecedented set of challenges, including the diversion of a number of Budget Office staff and resources to the pandemic response.
- Created and implemented a modified budget process including a modified proposed budget book document that required new reports and methodology during a highly truncated time period.
- Developed strategy with the City Manager's Department to generate mid-year savings to help mitigate the projected General Fund shortfall, including the implementation of mid-year savings targets, hiring freeze process, and a review of one-time appropriation recommended to be cancelled.
- Enhanced citizen engagement of the City's budget through the creation of a budget simulator, and the use of a budget priority survey and community budget presentations.
- Provided in-depth financial analysis to support labor negotiations with all unions.
- Special analysis on various citywide issues and priorities such as the Measure M litigation, funding and implications for elections and ballot measures, and fiscal impacts of Police and Fire academies.
- Provided financial analysis and support for the Budget Oversight, Economic Development and Finance and Transaction & Use Tax Citizens' Advisory Committees.
- Provided significant staff and program support for various components of the LB COAST development and implementation process.
- Staffed and led an EOC-Finance team that developed federal emergency grant processes, translated requirements for City staff, and created/revised processes to address federal requirements
- Synthesized and developed multiple reports to document and inform on the impact of the pandemic on City's pandemic related expenditures and forecasting of grant offsets.
- Led efforts towards revenue maximization with the kickoff of the Citywide Fee study.

Commercial Services Bureau

- Utilized the State Franchise Tax Board Intercept Program to recover unpaid utility bills, ambulance transport charges, parking citations, business license fees, and other bad debts.
- Expanded customer service options, both online and over the phone, to provide continuity of service in response to the COVID-19 pandemic for Parking Citation related services with the goal of providing accessibility to appeals, Administrative Hearings, and expanded payment options.

Treasury Management Bureau

- Issued \$130.7 million in Harbor refunding revenue bonds to refund the Harbor Revenue Bonds series 2010 A&B resulting in interest savings of \$22.6 million.
- Issued \$145 million in Harbor Short-term Revenue Notes to reimburse the Harbor Department for costs related to the Gerald Desmond bridge.
- Issued \$2.5 million capital leases for Civic Center technology.
- Conducted 2 TEFRA hearings to facilitate the financing of 249 affordable housing units.

FY 20 Accomplishments

Business Services Bureau

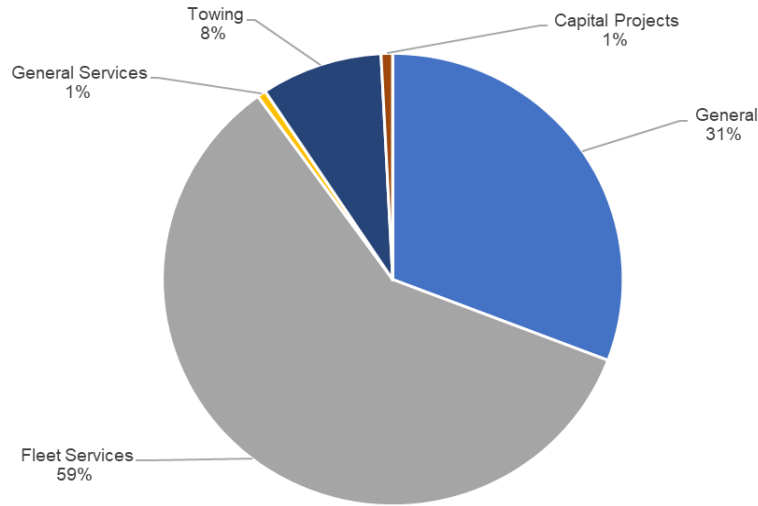
- In response to the COVID-19 Pandemic, the Purchasing Division diverted resources and personnel to support EOC operations during the City's initial response, developing structured PPE and supply ordering and fulfillment processes while adhering to sound procurement practices in the face of the emergency.
- Processed 4,390 Business License Applications, 4 new Entertainment Permits, 422 One-Time Permits, and 596 Alarm Permits.
- Processed 105 Medical and Adult-Use Cannabis Business License applications, which include 14 dispensary licenses, 22 manufacturing licenses, 38 distribution licenses, 2 lab testing licenses, and 29 cultivation licenses.
- Continued the implementation of the Small Business Enterprise Program. As of October, 2020, there were 6,130 Certified Small Business Enterprises, an increase of 694, or 12.8. percent, from FY 19.
- As of October 2020, the Labor Compliance Division tracked 246 projects in order to comply with various federal, state and local regulations.

Fleet Services Bureau

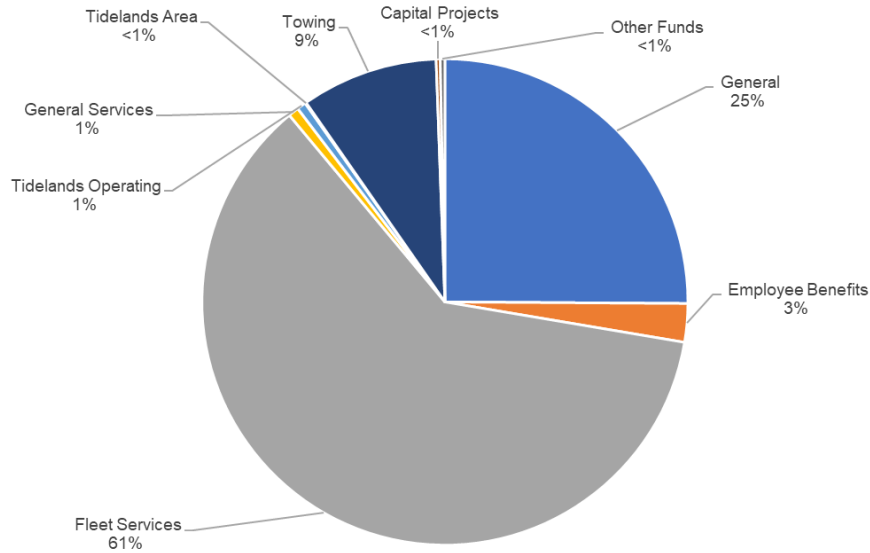
- Government Fleet magazine announced the City of Long Beach Fleet Services was recognized as the 3rd best fleet in the 2020 Nationwide Leading Fleet competition.
- Certified as a Ford Motor Company warranty repair center saving customers more than \$225,000.
- Achieved 92 percent on-time preventive maintenance on all City vehicles and equipment.
- Sustained operations at exceptional levels during the COVID-19 pandemic as our front-line workers quickly adapted to maintain the City fleet while ensuring personal and operational safety.
- Placed 214 vehicles into service including 58 CNG, 5 hybrids and 65 electric vehicles (EVs), purchased through the Climate Mayors EV Purchasing Collaborative.
- Collaborated to install over 50 charging stations at City facilities including Public Works, ECOC and the Police Academy; worked with vendors to enable City vehicles to access public chargers.
- Completed the installation of Geotab telematics on 681 City vehicles, hosted interface user training for over 120 separate City users.
- Initiated a trial operations and performance test of 10 Police Hybrid Interceptor patrol vehicles; another 46 plug-in hybrid Escapes on order, which will be placed into service in the near future.
- Continued upgrade of refuse, street sweeping, and towing operations to cleaner burning CNG-powered vehicles including 11 new street sweepers, reducing fuel costs and the City's carbon footprint.
- Successfully applied for and received over \$1.1m in clean air grant funding, facilitating the purchase of 12 new fire trucks.
- Implemented new Damage Claim and Recovery program, yielding over \$67k in funds recovered, passed on to City departments as savings.
- Successfully closed two of the five ground water remediation cases. Fire Stations 10 and 11 received case closure letters from the Los Angeles Regional Water Quality Control Board (LARWQCB).
- Coordinated the creation of work plans approved by Los Angeles County Department of Public Health for monitoring, remediation and landfill gas control for Davenport Park.
- Fleet continued to emphasize use of renewable fuels, projected to make up 54 percent of the City's overall fuel usage in 2020.
- Reduced average towing response times below 20 minutes in FY 20
- Safely and successfully resumed public auctions of impounded vehicles while adhering to City and State public health safety guidelines during the COVID-19 pandemic.

FY 21 Budget

FY 21 Revenues by Fund Group



FY 21 Expenditures by Fund Group



Fund Impact

Fund Group	Revenues	Expenditures	Fund Impact
General	24,727,043	18,368,814	6,358,229
Employee Benefits	-	1,870,513	(1,870,513)
Fleet Services	47,526,452	44,846,238	2,680,214
General Services	502,814	512,842	(10,028)
Tideland Operating	-	436,453	(436,453)
Tideland Area	-	58,674	(58,674)
Towing	6,845,982	6,660,364	185,618
Capital Projects	653,500	200,000	453,500
Other Funds	-	224,937	(224,937)
Total	80,255,791	73,178,834	7,076,957

Summary of Changes*

GENERAL FUND GROUP	Impact	Positions
Downgrade Budget Management Officer to Financial Management Analyst II in Budget Management Bureau to align with current staffing actuals; may impact staffing capacity and responsiveness for special citywide projects and analysis. Position is funded across the General Fund and the Employee Benefits Fund.	(42,483)	(0.08)
Eliminate 1.76 Customer Service Representative positions and 0.5 Customer Service Representative-NC position in the Commercial Services Bureau to reflect efficiencies generated as a result of streamlining collection processes.	(159,088)	(2.26)
Eliminate 2 Accounting Technician positions and an Accounting Clerk III position in the Accounting Bureau due to efficiencies realized from the new ERP (Munis) system.	(241,422)	(3.00)
Eliminate a vacant Customer Services Representative-NC position in the Business License Division that answered the phones and staffed the permit center. Position was recently vacated and work will be redistributed to remaining staff.	(32,022)	(0.75)
Eliminate a vacant Payroll Personnel Assistant II position in the Administrative Services Division by consolidating its duties with a different position working in the Division.	(85,485)	(1.00)
Eliminate an Accounting Operations Officer in the Accounts Payable Division Bureau due to efficiencies realized from the new ERP (Munis) system. Position is funded across the General Fund and the General Services Fund.	(41,440)	(0.23)
Eliminate one License Inspector I position along with a vehicle in the Business License Division, which will impact proactive enforcement activities. Non-revenue related work will be reassigned to remaining staff within the division to minimize revenue loss.	(106,060)	(1.00)
Reduce budget for consulting services to assist with better investment and debt management.	(25,000)	-
Reduce budget for postage and various materials and supplies to reflect efficiencies implemented in the Commercial Services Bureau.	(92,156)	-
Increase revenue to reflect savings received from procurement contract incentives.	(150,000)	-
Recognize savings in the General Fund from the FY 21 Fleet MOU due to reductions and efficiencies in Fleet Operations realized by operating a newer fleet of vehicles.	(364,597)	-
Reallocate various position budgets from the General Services Fund and Tidelands Operating Fund to the General Fund to align with actual operations.	68,183	0.38

Summary of Changes*

GENERAL FUND GROUP	Impact	Positions
Add a Grants Special Projects Officer in the Accounting Bureau to provide oversight and controls with regard to accounting for and general reporting for projects and grants. Responsibilities will include the accounting structure for city-wide project and grants, oversight of city-wide revenue allocation for projects and grants, coordination and management of the city-wide single audit process, coordination of audit and grant corrective action plans, and accounting and reimbursement processes for emergencies.	41,440	0.23
Add an Administrative Analyst III to the Accounting Bureau to support the Grants Officer and take responsibility for being current on regulations, designing procedures for relief and recovery, training, documentation, coordination with EOC/IMT staff, and maintaining coordination between departments and the Accounting Bureau.	124,826	1.00
Upgrade a Senior Accountant to an Accounting Operations Officer in the General Accounting Division to better align with new duties required by the new ERP (Munis) system.	17,954	-
Upgrade an Accountant III and reclassify an Administrative Analyst III to Senior Accountant positions in the Accounting and Treasury Bureaus to align the duties to match the higher level of work.	6,640	-

EMPLOYEE BENEFITS FUND	Impact	Positions
Downgrade Budget Management Officer to Financial Management Analyst II in Budget Management Bureau. Position is funded across the General Fund and the Employee Benefits Fund. (Financial Management)	(15,521)	0.08

FLEET SERVICES FUND GROUP	Impact	Positions
Eliminate one Equipment Mechanic I in the Maintenance Division due to lower labor needs as a result of maintaining a new, more modern fleet.	(115,947)	(1.00)
Eliminate one Garage Service Attendant II in the Maintenance Division due to lower labor needs as a result of maintaining a new, more modern fleet.	(88,686)	(1.00)

Summary of Changes*

FLEET SERVICES FUND GROUP	Impact	Positions
Reclassification of positions in Fleet Services Bureau to match the operational needs of servicing a more modern fleet.	(94,155)	-
Reduce Diesel and Unleaded Fuel budget due to lower than anticipated fuel prices.	(308,873)	-

GENERAL SERVICES FUND GROUP	Impact	Positions
Add a Grants Special Projects Officer in the Accounting Bureau to provide oversight and controls with regard to accounting for and general reporting for projects and grants. Responsibilities will include the accounting structure for city-wide project and grants, oversight of city-wide revenue allocation for projects and grants, coordination and management of the city-wide single audit process, coordination of audit and grant corrective action plans, and accounting and reimbursement processes for emergencies.	138,735	0.77
Eliminate an Accounting Operations Officer in the Accounts Payable Division due to efficiencies realized from the new ERP (Munis) system. Position is funded across the General Fund and the General Services Fund.	(138,735)	(0.77)
Reallocate position budget and funding from General Services Fund to the General Fund to align with actual operations.	(11,900)	(0.12)

TIDELANDS OPERATIONS FUND GROUP	Impact	Positions
Reallocate position budget and funding from the General Fund to Tidelands Operating Fund to align with actual operations	(56,283)	(0.26)

TOWING FUND GROUP	Impact	Positions
Increase budget by \$204,000 for overhead increases and to reflect current contracted towing costs, offset by an increase in towing fees.	-	-

*For ease of review, reallocations of resources within departments, offsets, adjustments, and minor changes have not been included. As figures reflect the net impact to a fund, an increase in expense is shown as a positive number (cost/hit to fund) and a decrease in expense is shown as a negative number (savings/benefit to fund). Accordingly, a decrease in revenue is shown as a positive number (cost/hit to fund), and an increase in revenue is shown as a negative number (savings/benefit to fund).

Administration

Key Services:

1. CFO Functions and Administrative Services

- CFO functions including financial planning, financial strategies and solutions
- Compensation/benefit management
- Disability/leave coordination
- Performance and conduct management
- Workplace investigations
- Development of job descriptions
- Position control and reporting
- Recruitment and selection support
- Worker's Compensation management
- Safety compliance and inspections
- Quality control oversight of department documents and Council letters
- Response and coordination of Public Records Act and subpoena requests
- Interdepartmental communications Measure A administration, reporting and communication
- Department budget development and management
 - Resource analysis
 - Budget proposal development
 - Monitoring of actual expense/revenue

Administration	Actuals FY 19	Adjusted* FY 20	Adopted** FY 21
Revenues	265	328,686	-
Expenditures	152,973	1,056,446	853,743
FTEs	6.50	13.51	11.50

Note: With the conversion to the new financial system, the amounts and character categories have been updated to match the revised Chart of Accounts in the system. The City is still going through a stabilization period with the new system and future reports may have further adjustments.

*Adjusted Budget as of August 31, 2020

**Amounts exclude all-years carryover. See budget ordinance in the back of this document.

Accounting Bureau

Key Services:

1. Accounting, Financial Reporting and Grants

- Review financial records/transactions
- Annual audits management, response and reporting
- Procedural/system control enhancement
- CAFR report preparation and other State and on-demand regulatory reports
- GASB and other authoritative standard interpretation and implementation
- General Citywide training and department audit consulting
- FM accounting staff development
- Grants and CIP accounting and billings
- Oil and Oil Production
- Indirect Cost Plan

- Tidelands and Successor Agency
- Single and Program Audits
- Emergency management accounting

2. Payroll Management

- Payroll processing
- Implementation of regulatory changes
- System updates and maintenance
- CalPers/Federal/State reporting
- Benefits rate monitoring/development
- Employee withholding processing

3. Accounts Payable

- 1099 generation and reporting
- Payment processing review
- Sales and use tax reporting
- Document management
- W-9 verification and tracking

Accounting	Actuals FY 19	Adjusted* FY 20	Adopted** FY 21
Revenues	875	-	502,814
Expenditures	5,356,518	5,307,878	4,863,280
FTEs	30.49	29.49	28.50

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Budget Management Bureau

Key Services:

1. Current Year Budget Management

- Budget adjustments
- Quarterly performance reports
- Debt allocation
- Preparation of year-end estimates
- Department monitoring

2. Budget Development

- Base budget preparation
- Review of department proposals
- Publication of community and budget books
- Forecasting of revenues
- Target and guidelines development
- Management of budget timeline/process
- Budget meetings

3. Departmental Budget Assistance

- Review of personnel requisitions
- Training and assistance for department budget staff

- Council letter review

4. Long Range Financial Forecasting and Planning

- Long-term forecasting
- Financial plan development
- Fiscal capacity analysis
- Financial policy monitoring

5. Special Analyses

- Exec management projects and reports
- Council requests
- Public records requests
- Labor negotiation analysis

6. Revenue Maintenance and Maximization

- Contract administration
- Sales/Transactions & Use tax monitoring
- Rebates processing
- Shared revenue agreement administration
- Fee updates and management

Budget Management	Actuals FY 19	Adjusted* FY 20	Adopted** FY 21
Revenues	-	-	-
Expenditures	2,565,463	2,501,378	2,537,832
FTEs	14.00	13.00	13.00

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Commercial Services Bureau

Key Services:

1. Billing and Collection Services

- Centralized bill generation and dispute resolution
- Payment and refund processing
- Collect and research billing information
- Collection of unpaid City accounts
- Issue and monitor payment plans
- In-person customer service
- Parking services
 - Receive/process citations from field staff
 - Research necessary billing information
 - In-person customer service
 - Disputed citation review and resolution
 - Payment and refund processing
 - Collection of unpaid parking citations

- Remit revenues to issuing agencies
- Preferential Parking administration
- Provide parking services for other agencies
- Utility customer service
 - In-person customer service
 - Bill dispute resolution
 - Payment and refund processing
 - Collection of unpaid City accounts

2. Central Cashiering

- In-person customer service
- Process mail and perform research
- Accept and verify deposits from City departments
- Secure money
- Reconcile with City financial systems
- Administer/monitor credit card processor and retail pay station contract

Commercial Services	Actuals FY 19	Adjusted* FY 20	Adopted** FY 21
Revenues	6,988,653	8,807,446	8,555,664
Expenditures	6,995,695	7,185,712	6,612,286
FTEs	41.79	41.79	39.53

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City Treasurer Bureau

Key Services:

1. Cash and Investment Management

- Liquidity management and assurance
- Invest City pooled funds and segregated bond proceeds
- Credit card payment receipt
- Manage investment advisor relationship
- Manage Investment Advisory Committee
- Process UUT & franchise revenue receipts from utilities
- UUT waiver requests and Senior/Disabled Refund Program
- Administer 457 and PARS plans

2. Debt Management

- Issuance of debt obligations
- Legal debt compliance
- Debt service payments
- Bond draws
- Debt related matters pertaining to assessment/community facility districts
- Conduit debt and reporting
- Finance rating agency/investor relations
- Continuing disclosure reporting
- Oversee capital lease program

City Treasurer	Actuals FY 19	Adjusted* FY 20	Adopted** FY 21
Revenues	2,647,886	2,455,395	2,491,379
Expenditures	1,679,868	2,429,660	2,479,379
FTEs	8.00	8.00	8.00

Note: With the conversion to the new financial system, the amounts and character categories have been updated to match the revised Chart of Accounts in the system. The City is still going through a stabilization period with the new system and future reports may have further adjustments.

*Adjusted Budget as of August 31, 2020

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Business Services Bureau

Key Services:

1. Procurement Services

- Method determination and compliance
- Bid/RFP package development and posting
- Solicitation of bid/RFP responses through award
- Purchasing card administration
- Online bidding system management
- Citywide training on procurement processes and contract compliance

2. Labor Compliance

- Minimum wage education and outreach

- Prevailing wage determination and verification
 - HUD Section 3, DBE, SBE and PLA

3. Business Licensing and Tax Collection

- Business license, tax collection, BID and TOT Administration
- Field inspections, enforcement revocations and application denials

4. Cannabis Licensing and Enforcement

- Administration, issuance, revocation and application denial
- Field inspections and enforcement

Business Services	Actuals FY 19	Adjusted* FY 20	Adopted** FY 21
Revenues	14,447,688	13,138,853	13,680,000
Expenditures	3,702,255	4,570,545	4,128,254
FTEs	28.00	27.00	26.00

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*Adjusted Budget as of August 31, 2020

**Amounts exclude all-years carryover. See budget ordinance in the back of this document.

Fleet Services Bureau

Key Services:

1. Fleet Operations and Acquisitions

- Replacement fund management
- Selection of replacement vehicles
- Vehicle outfitting, assignments and disposal
- Fleet sustainability strategy and procurement coordination
- Administration, budget, procurement and contract management
- Facility management, security and repair
- Fleet performance analysis
- Supplies and equipment management
- Fleet maintenance and repair
 - Preventive and scheduled maintenance

- Auto body Repair
- Fuel and fuel storage management
 - Underground storage facility monitoring and site remediation
 - Fuel purchase, control, dispensing, and system management
 - Regulatory compliance and reporting

2. Towing and Lien Sales

- Dispatch of tow / maintenance service
- Vehicle towing and roadside service
- Vehicle and property auctions
- Counter, phone and payment services
- Lot service – customer escort, jump starts, Police assistance

Fleet Services	Actuals FY 19	Adjusted* FY 20	Adopted** FY 21
Revenues	53,453,083	52,745,717	55,025,934
Expenditures	49,999,422	60,756,448	51,706,602
FTEs	120.50	122.50	120.50

Note: With the conversion to the new financial system, the amounts and character categories have been updated to match the revised Chart of Accounts in the system. The City is still going through a stabilization period with the new system and future reports may have further adjustments.

*Adjusted Budget as of August 31, 2020

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Financial Controls Bureau

Key Services:

1. Controls Operations and Technical Services

- Review and evaluate process and control weaknesses
- Facilitate development and implementation of solutions
- Reports, presentations on findings/recommendations
- Apply technology solutions to improve business processes
- Assess training needs
- Develop materials and training implementation plan
- Track audit findings and recommendations
- Support department implementation
- Facilitate department meetings
- Financial Systems Management (current)
 - LB COAST implementation
 - New system evaluation, integration and project consultation
 - Change management assistance
 - Management of financial systems and interfaces with ancillary systems
 - System security, validation, trouble shooting, training and help desk
 - Technology integration and ancillary systems data reporting enhancements

Financial Controls	Actuals FY 19	Adjusted* FY 20	Adopted** FY 21
Revenues	720,720	-	-
Expenditures	1,192,920	-	-
FTEs	10.01	0.00	0.00

Note: With the conversion to the new financial system, the amounts and character categories have been updated to match the revised Chart of Accounts in the system. The City is still going through a stabilization period with the new system and future reports may have further adjustments.

*Adjusted Budget as of August 31, 2020

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In FY 20 this Bureau was discontinued from the Financial Management Department with most of its functions transferring to the Technology and Innovation Department.

Financial Summary by Category

Citywide activities are managed by the Financial Management Department. This summary includes the following activities: "XC" Citywide contains certain citywide revenues, transfers and expenditures that are not linked to a specific operating department. Citywide receipt of property taxes and citywide payments for Pension Obligation Bonds are examples. "XI" contains interfund transfers for the indirect cost allocation plan that provides additional revenue to the General Fund for citywide overhead charged to non-General Fund sources. "XJ" Joint Powers Authority contains expenditures for City-involved joint power activities.

The second Financial Summary by Category page strictly includes the Financial Management Department's operating budget.

	Actual FY 19	Adopted* FY 20	Adjusted** FY 20	Adopted* FY 21
Revenues:				
Property Taxes	176,719,486	178,483,504	178,483,504	189,843,214
Sales and Use Taxes	136,161,043	124,401,154	124,401,154	129,427,338
Other Taxes	26,889,450	29,936,115	29,995,142	22,666,595
Utility Users Tax	34,897,648	35,971,466	35,971,466	34,904,863
Franchise Fees	22,496,736	21,211,234	21,211,234	20,934,177
Licenses, Permits and Fees	4,684,986	4,000,000	4,000,000	7,985,050
Fines and Forfeitures	-	-	-	-
Use of Money & Property	26,675,689	10,572,251	10,575,351	11,046,631
Revenue from Other Agencies	29,098,230	33,696,368	33,696,368	29,424,770
Charges for Services	17,225,419	42,968,391	42,968,391	42,968,391
Other Revenues	13,272,608	1,087,122	(4,448,572)	1,371,295
Intrafund Services	(71,122,821)	1,457,945	1,457,945	900,000
Intrafund Transfers	17,103,915	-	-	-
Interfund Services	330,965,791	395,942,377	395,942,377	416,978,365
Interfund Transfers	82,192,753	67,242,485	67,242,485	59,961,470
Other Financing Sources	-	-	-	-
	-----	-----	-----	-----
Total Revenues	847,260,932	946,970,412	941,496,844	968,412,159
Expenditures:				
Salaries and Wages	64,345,988	64,300,741	64,040,539	53,534,662
Employee Benefits	228,116,527	252,790,992	252,840,992	269,672,660
Overtime	13,688	-	-	-
Materials, Supplies and Services	(4,329,710)	13,069,899	49,831,786	16,898,940
Interfund Support	13,480,351	28,543,209	28,612,841	29,491,912
Intrafund Support	-	-	-	-
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	47,561,835	26,080,608	26,080,608	29,562,895
Other Non-Operational Expenditures	106,501,330	76,394,424	76,394,424	82,195,213
Operating Transfers	67,632,086	53,147,266	59,496,409	53,934,277
Intrafund Transfers Out	6,480,182	-	(1,515,694)	-
Purchase of Gas & Water	(27,824,513)	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
	-----	-----	-----	-----
Total Expenditures	501,977,763	514,327,139	555,781,905	535,290,559
Personnel (Full-time Equivalents)	0.00	0.00	0.00	0.00

* Amounts exclude all-years carryover. See budget ordinance in the back of this document.

**Adjusted Budget as of August 31, 2020

Note: With the conversion to the new financial system, the amounts and character categories have been updated to match the revised Chart of Accounts in the system. The City is still going through a stabilization period with the new system and future reports may have further adjustments.

Financial Summary by Category

	Actual FY 19	Adopted* FY 20	Adjusted** FY 20	Adopted* FY 21
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	13,854,932	12,774,853	12,774,853	13,143,000
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	480,520	342,000	342,000	365,000
Fines and Forfeitures	(38,781)	379,784	379,784	354,002
Use of Money & Property	1,611,511	1,549,518	1,549,518	1,798,682
Revenue from Other Agencies	180,000	653,500	653,500	653,500
Charges for Services	9,444,107	9,901,924	9,901,924	10,816,065
Other Revenues	4,376,394	3,529,937	3,529,937	3,521,652
Intrafund Services	1,950,017	1,756,385	1,756,385	2,406,168
Intrafund Transfers	-	-	-	-
Interfund Services	46,091,156	46,000,043	46,160,043	47,019,571
Interfund Transfers	309,314	428,152	428,152	178,152
Other Financing Sources	-	-	-	-
Total Revenues	78,259,170	77,316,096	77,476,096	80,255,791
Expenditures:				
Salaries and Wages	17,278,113	17,526,029	17,671,195	17,468,173
Employee Benefits	10,327,051	11,344,522	11,418,268	11,501,438
Overtime	1,317,007	663,934	663,138	651,931
Materials, Supplies and Services	18,752,157	18,700,047	21,593,830	17,981,746
Interfund Support	4,860,144	5,527,618	5,521,356	6,013,949
Intrafund Support	-	-	-	-
Capital Purchases	14,349,265	15,955,800	20,737,535	15,705,800
Insurance Premiums and Losses	27,160	-	-	-
Other Non-Operational Expenditures	2,906,756	2,318,382	4,679,245	2,334,839
Operating Transfers	1,349,868	1,000,000	1,000,000	1,000,000
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	477,593	523,500	523,500	523,500
Depreciation and Non Cash Expenditures	-	-	-	-
Total Expenditures	71,645,114	73,559,831	83,808,067	73,181,375
Personnel (Full-time Equivalents)	259.29	255.29	255.29	247.03

* Amounts exclude all-years carryover. See budget ordinance in the back of this document.

**Adjusted Budget as of August 31, 2020

Note: With the conversion to the new financial system, the amounts and character categories have been updated to match the revised Chart of Accounts in the system. The City is still going through a stabilization period with the new system and future reports may have further adjustments.

Personnel Summary

Classification	FY 19 Adopt FTE	FY 20 Adopt FTE	FY 21 Adopt FTE	FY 20 Adopted Budget	FY 21 Adopted Budget
Director of Financial Management	1.00	1.00	1.00	225,464	225,464
Accountant III	9.00	9.00	8.00	743,912	648,281
Accounting Clerk I	-	-	1.00	-	41,898
Accounting Clerk III	3.00	3.00	2.00	154,428	105,505
Accounting Operations Officer	1.00	1.00	1.00	116,277	108,044
Accounting Technician	9.00	9.00	7.00	506,192	402,947
Administrative Aide I	1.00	1.00	2.00	47,487	101,120
Administrative Analyst II	3.00	2.00	2.00	151,320	151,665
Administrative Analyst III	6.00	7.00	8.00	623,014	701,872
Administrative Intern - NC	0.50	0.50	0.50	22,152	22,149
Administrative Officer	1.00	1.00	1.00	121,027	121,027
Assistant Administrative Analyst I	2.00	2.00	2.00	107,653	104,956
Assistant Administrative Analyst II	4.00	5.00	5.00	347,393	322,998
Assistant City Controller	2.00	2.00	2.00	266,642	266,642
Budget Analysis Officer	1.00	1.00	1.00	122,808	122,808
Budget Management Officer	2.00	2.00	1.00	256,129	122,808
Business Services Officer	1.00	1.00	1.00	109,749	109,749
Business Systems Specialist III	1.00	-	-	-	-
Business Systems Specialist IV	1.00	-	-	-	-
Business Systems Specialist VI - Confidential	1.00	-	-	-	-
Buyer I	3.00	3.00	3.00	196,177	192,710
Buyer II	3.00	3.00	3.00	243,362	243,099
City Controller	1.00	1.00	1.00	150,687	150,687
City Treasurer	1.00	1.00	1.00	165,693	165,693
Clerk Typist III	6.00	6.00	5.00	299,398	254,293
Controls Operations Officer	1.00	1.00	1.00	119,695	127,552
Cust Service Representative II	11.76	7.76	7.00	341,238	327,343
Cust Service Representative II-NC	1.03	1.03	0.53	45,864	22,919
Customer Service Representative III	28.00	32.00	31.00	1,692,526	1,635,121
Customer Services Officer	1.00	1.00	1.00	86,111	92,853
Customer Services Supervisor I	2.00	-	-	-	-
Customer Services Supervisor II	2.00	4.00	4.00	272,090	276,699
Deputy Director of Financial Management	1.00	1.00	1.00	186,158	177,311
Equipment Mechanic I	16.00	16.00	14.00	1,039,658	970,537
Equipment Mechanic II	20.00	21.00	20.00	1,433,118	1,472,711
Financial Controls Analyst	1.00	1.00	1.00	96,505	96,505
Financial Management Analyst I	1.00	1.00	-	96,505	-
Financial Management Analyst II	7.00	6.00	7.00	590,843	699,429
Financial Services Officer	1.00	1.00	1.00	110,520	110,520
Fleet Finance Officer	1.00	1.00	1.00	112,247	112,247
Fleet Maintenance Supervisor	1.00	1.00	1.00	107,227	107,227
Fleet Services Supervisor I	7.00	7.00	6.00	554,154	477,490
Fleet Services Supervisor II	3.00	3.00	3.00	282,123	264,877
Garage Services Attendent I	14.00	15.00	15.00	643,281	729,747
Garage Services Attendent II	14.00	14.00	13.00	657,937	676,081
Garage Services Attendent II - Towing	1.00	1.00	1.00	54,359	59,752
Garage Services Attendent III	5.00	5.00	6.00	300,744	354,646
Grants Accounting Officer	-	-	1.00	-	116,277
Helicopter Mechanic	1.00	1.00	1.00	89,303	94,971
Labor Compliance Officer	1.00	1.00	1.00	101,500	101,811

Personnel Summary

Classification	FY 19 Adopt FTE	FY 20 Adopt FTE	FY 21 Adopt FTE	FY 20 Adopted Budget	FY 21 Adopted Budget
License Inspector I	4.00	4.00	3.00	216,138	171,217
License Inspector II	3.00	2.00	2.00	128,827	128,827
Maintenance Assistant II	5.00	5.00	5.00	203,059	222,845
Maintenance Assistant III	1.00	1.00	1.00	48,022	51,706
Maintenance Planner I	2.00	2.00	3.00	123,227	196,079
Manager of Budget Management	1.00	1.00	1.00	146,050	168,067
Manager of Business Relations	1.00	1.00	1.00	150,754	150,754
Manager of Commercial Services	1.00	1.00	1.00	150,754	150,754
Manager of Financial Controls	1.00	-	-	-	-
Manager of Fleet Services	1.00	1.00	1.00	151,263	151,263
Mechanical Equipment Stock Clerk I	1.00	1.00	1.00	46,182	41,898
Mechanical Equipment Stock Clerk II	4.00	4.00	4.00	222,245	227,723
Payroll Officer	1.00	1.00	1.00	109,844	108,044
Payroll Specialist I	2.00	2.00	2.00	125,667	125,667
Payroll Specialist II	1.00	-	-	-	-
Payroll/Personnel Assistant II	-	1.00	-	41,898	-
Payroll/Personnel Assistant III	1.00	1.00	1.00	56,800	56,800
Purchasing Agent	1.00	1.00	1.00	119,912	125,589
Revenue Management Officer	1.00	1.00	1.00	122,808	122,808
Secretary	4.00	4.00	4.00	196,168	202,175
Secretary-Conf	1.00	1.00	1.00	54,329	49,417
Senior Accountant	4.00	4.00	5.00	386,019	477,725
Senior Accountant-Conf	1.00	1.00	1.00	96,505	96,505
Senior Buyer	1.00	1.00	1.00	80,819	76,385
Special Projects Officer	4.00	4.00	4.00	411,105	421,408
Superintendent - Fleet Acquisition	1.00	1.00	1.00	112,752	112,752
Superintendent - Towing & Lien Sales	1.00	1.00	1.00	99,796	99,796
Supervisor - Stores & Property	1.00	1.00	1.00	67,715	67,715
Technical Services Officer	1.00	-	-	-	-
Treasury Operations Officer	2.00	2.00	2.00	293,460	293,460
Welder	1.00	1.00	1.00	54,369	61,801
Subtotal Salaries	----- 259.29	----- 255.29	----- 247.03	----- 18,007,152	----- 17,950,219
Overtime	-	-	-	663,934	651,931
Fringe Benefits	-	-	-	10,959,457	10,916,492
Administrative Overhead	-	-	-	385,065	387,024
Attrition/Salary Savings	-	-	-	(380,444)	(380,444)
Expenditure Transfer	-	-	-	(100,680)	96,320
Total	----- 259.29	----- 255.29	----- 247.03	----- 29,534,485	----- 29,621,541

