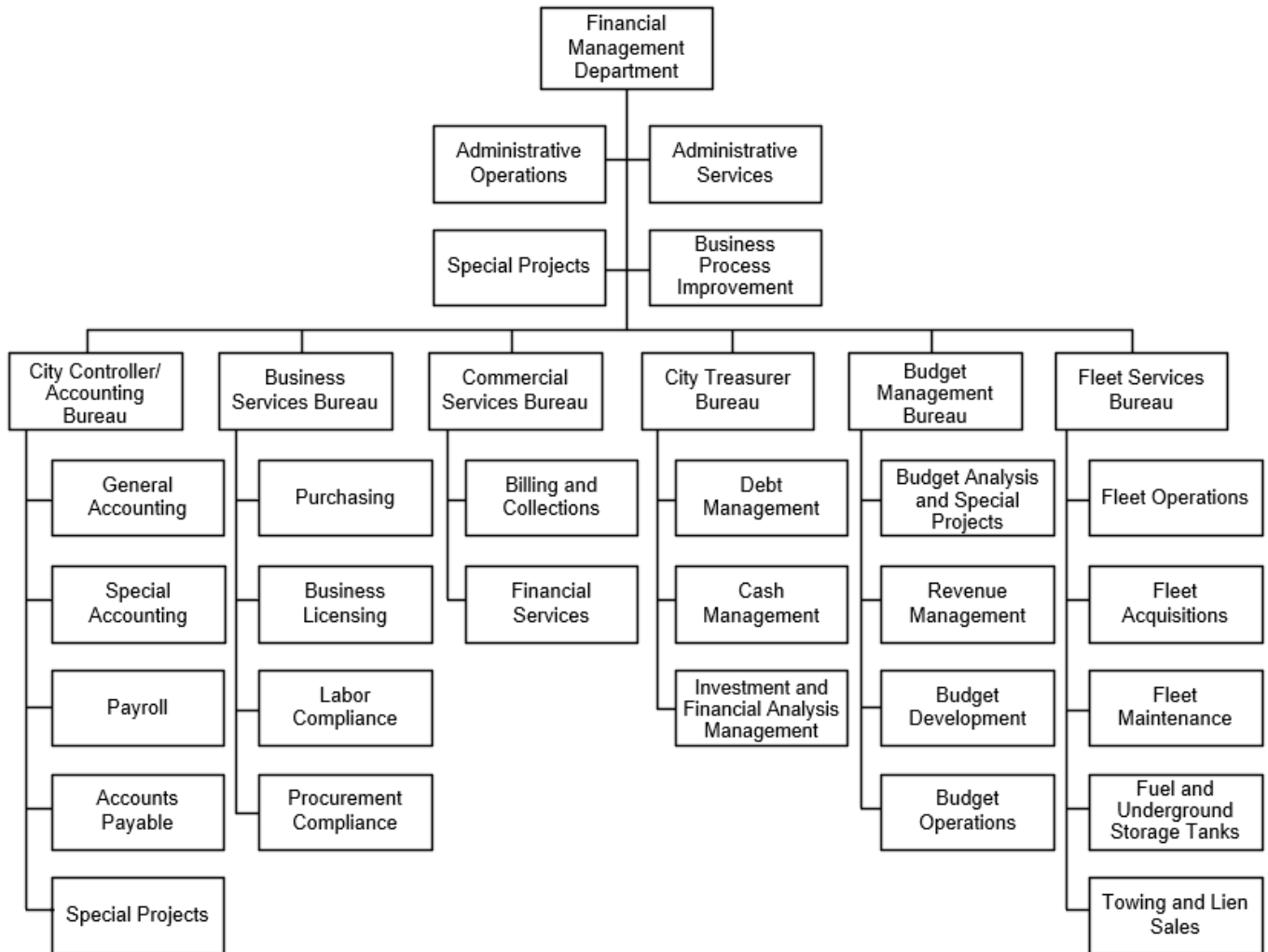


Financial Management



Kevin Riper, Director of Financial Management

Amanda Hall, Acting Deputy Finance Director

Dan Berlenbach, Manager, Fleet Services Bureau

Ruby Carrillo-Quincey, City Controller

Tara Mortensen, Manager, Business Services Bureau

Diana Ambriz, Acting Manager, Commercial Services Bureau

Hank Kim, City Treasurer

Grace H. Yoon, Manager, Budget Management 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 development and management
 - Financial analysis, forecast, and strategy
- 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
 - Recovery and equity in contracting
- Business Licensing Management
 - Business licensing and tax collection
 - Cannabis licensing and enforcement
- Fleet Management
 - Fleet operations and acquisitions
 - Towing and lien sales

FY 24 Focus:

For FY 24, the Financial Management Department's primary focus will be:

1. Development and implementation of a budget process for FY 25 that addresses a potential projected General Fund shortfall.
2. Overall coordination and oversight of the financial accounting, procurement, and budgeting needs related to the Long Beach Recovery Act implementation funded by the American Rescue Plan Act and other federal and state funds.
3. Continued optimization of Munis Phase I, the new financial ERP system, which went live in April 2019. Emphasis continues on developing better reporting, adjusting accounting procedures, and ensuring compliance with business processes.
4. Through the Recovery and Equity in Contracting Division, facilitating the large influx of procurements associated with the Long Beach Recovery Act.
5. Providing increased citywide training to ensure procurement and compliance functions are equitable, transparent, competitive, and fair.
6. Roll-out of a comprehensive training program to support department level financial staff and strengthen citywide fiscal management.

Department Overview

7. Developing potential solutions to the City's financial needs, both immediate and long-term, and continuing to seek cost savings and efficiencies.
8. Maintaining one of the nation's best fleet maintenance and acquisition programs, with increased emphasis on electric vehicles and charging infrastructure due to recent legislation and policy changes.
9. Complete the successful implementation of a comprehensive Towing software and operations management platform.

Department Performance Measures

Key Measures	FY 22 Actual	FY 23 Target	FY 23 Estimate	FY 24 Projection
Fleet Services – Percentage of preventive maintenance services for City vehicles completed on-time	90.2%	91%	91%	90%
Fleet Services – Average response time for light duty vehicle tows	18.5 minutes	20 minutes	20 minutes	20 minutes
Fleet Services – Percentage of alternative fueled vehicles in the Fleet	48.4%	48%	57%	60%

The Fleet Services Bureau strives to perform services consistent with industry standards and best practices. On-time Preventive Maintenance (PM), which is vital to keeping the City’s fleet safe and economical to operate, continues to be a priority focus despite challenges filling staff vacancies. The implementation of a new PM system will result in increased efficiency and decreased overall costs by reducing unnecessary maintenance. Average towing response time tracks staff’s service in support of towing requests. The Towing operation is currently completing a Tow software replacement project – new software will enable customer-facing service and greatly enhance reliability and efficiency in towing operations. 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. The Department’s priority in alternative fuel vehicle procurement is zero-emission, with extensive planning for the imminent and State-mandated electrification of the medium/heavy-duty fleet.

Key Measure	FY 22 Actual	FY 23 Target	FY 23 Estimate	FY 24 Projection
Commercial Services – Percentage of ambulance fees collected within the first eighteen months	57%	60%	60%	60%

In FY 22, the Commercial Services Bureau collected an average of 57 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 2020 and early 2021. While most of the revenue is collected within the first eighteen months after the date of ambulance service, unpaid accounts continue to be pursued for up to three years and as many as 10 years with a court judgment.

FY 23 Accomplishments

Administrative Services / Business Process Improvement

- Continued hosting monthly Financial Services Officer (FSO) Meetings and collecting FSO feedback through surveys and the FSO Focus Group. Meetings include a review of time sensitive information, a strategic look ahead at the major financial activities happening over the following three months, and mini trainings and presentations to explore financial concepts at a more in-depth level.
- Kicked off comprehensive documentation project for all Central Payroll workflows.

City Controller / Accounting Bureau

- Completed the FY 22 Annual Comprehensive Financial Report (ACFR) with a clean opinion.
- For the 15th consecutive year, received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the City's FY 21 ACFR.
- Managed the EOC-Finance section that included interpretation of new and updated Federal Emergency Management Agency (FEMA) policies, preparation and submission of grant applications and required FEMA forms, determination of eligible costs, and preparation of reimbursement claims and supporting documentation of costs.
- Participated extensively in the upgrade implementation of the Simpler Reports Version IV financial reporting tool, including testing and validation, recommended functionality, and user support.
- Supported departmental efforts to expand training and education on accounting and financial topics to FSOs and citywide accounting and financial staff through the development of training materials, training courses, presentations, and holding office hours.

Business Services Bureau

- Provided staff support to the City's Emergency Homeless Declaration beginning in January 2023 through June 2023 (approximately 400 hours of staff time).
- In partnership with the Harvard Kennedy School's Government Performance Lab, the Bureau was awarded an additional fellow to conclude the redesign of procurement processes in the City, including more approachable bid/RFP templates, recording Citywide trainings, enhancing processes and procedures, and focusing on vendor outreach and engagement as part of the Extreme Procurement Makeover. The work will support changes for more inclusive and equitable contracting Citywide.
- Launched a monthly webinar series, "Doing Business with the City," to increase access to contracting opportunities and allow vendors to engage directly with City staff.
- Processed 2,719 business license applications, 6 entertainment permits, 599 one-time permits, and 253 alarm permits.
- Processed 34 medical and adult-use cannabis business license applications, which included 8 manufacturing licenses, 11 distribution licenses, 10 dispensary licenses and 5 cultivation licenses. Of the applications processed, a total of 25 were from equity applicants.
- In FY 22, the Labor Compliance Division monitored prevailing wages for 789,425 worker hours over 109 projects. This includes 427,397 skilled (journeyman) and 362,028 unskilled (apprentice) hours. As of May 2023, the FY 23 total hours monitored were 563,337 across 107 projects, an increase of nearly 221,329 hours compared to the same time last year.

Commercial Services Bureau

- Continued the Parking Citations Scofflaw Program to assist those with multiple unpaid parking citations. The Program established 1,040 payment plans and provided support to individuals totaling \$986,598. Since the Program's inception in November 2020, over 8,500 individuals were contacted through outreach efforts, resulting in over \$1.8 million in payment assistance.
- Expanded the COVID-19 Relief Payment Plan Program, providing eligible Long Beach businesses and residents adversely impacted by the COVID-19 pandemic the opportunity to pay interest-free and penalty-free payments for up to 18 months for parking citations and most business-related and general fees. The Program has established 1,762 payment plans totaling \$1,115,850 in assistance.
- Provided exemplary and comprehensive customer service to over 25,000 customers in person at City Hall, and over 17,500 customers via phone at our 3 full-service call centers for services including payment processing, billing and collections, and parking citations administration.

FY 23 Accomplishments

City Treasurer Bureau

- On May 9, 2023, priced \$75.4 million of Finance Authority of Long Beach, Lease Revenue Bonds, Series 2023, to fund the acquisition of 125 Elm and finance the first \$60 million tranche of the \$150 million Measure A bond program. Largest General Fund backed debt issuance in the city's history.
- On May 16, 2023, facilitated and completed the closing of a one-year extension on a \$60 million revolving line of credit with JP Morgan for the Water Enterprise fund. The revolving line of credit is backed by the Water Fund and will be used to support the funding of various capital projects. Negotiated an amendment to update the index reference rate.
- In May 2023, completed migration of City's core banking operations from Union Bank to U.S. Bank.
- In June 2023, secured amendments to the Swap Agreement related to the 2007 Gas Prepay bonds to ensure the successful transition to a new index reference rate after June 30, 2023. This amendment eliminates the potential basis risk that would have resulted by having a mismatch in index reference rates between the swap and bonds.

Budget Management Bureau

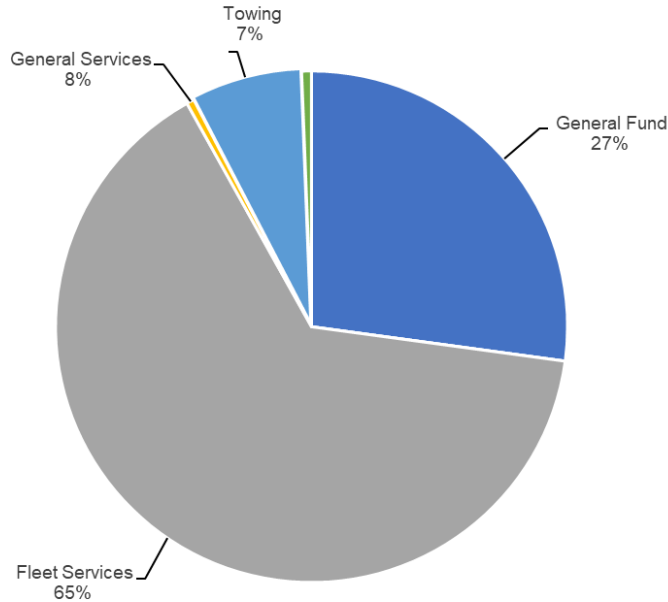
- Facilitated development of the Adopted FY 23 Budget that was able to avoid service reductions to the community by strategically utilizing funds made available through the Long Beach Recovery Act.
- Received both, the Government Finance Officers Association's (GFOA) Distinguished Budget Award and the California Society of Municipal Finance Officer's (CSMFO) Excellence in Budgeting Award.
- Conducted special analysis on various citywide issues, initiatives, and funds such as Measure A and Tidelands Operating, Long Beach Recovery Act, and the Homelessness Emergency
- Provided financial analysis and support for the Budget Oversight, Economic Development and Finance, and Transaction & Use Tax Citizens' Advisory Committees.
- Continued efforts towards revenue maximization with the continuation of the Citywide Fee Study.
- Continued a robust community engagement process for the FY 24 budget development that included four in-person meetings, a virtual meeting, and budget survey in January 2023.
- Supported the citywide negotiations with the labor bargaining groups through various costings.

Fleet Services Bureau

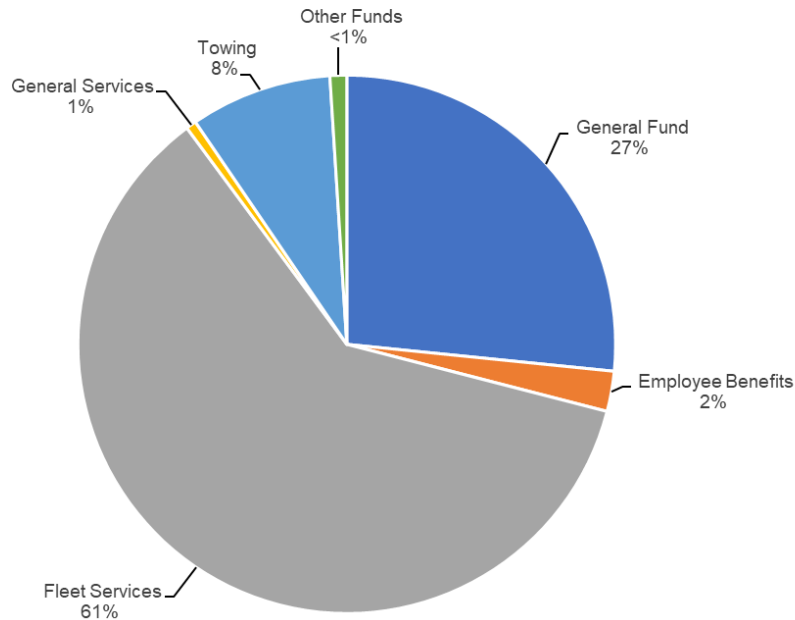
- 2023 Awards: Named #5 Government Fleet in the nation by Government Fleet magazine, making the City of Long Beach a Top 10 Fleet in the Nationwide Leading Fleet competition for the 8th year running. Ranked #2 Green Fleet in the U.S. by the National Association of Fleet Administrators (NAFA). Recognized as a leading Green Fleet by Heavy Duty Trucking Magazine.
- Maintained certifications as a certified warranty repair center for Ford, General Motors, Elgin, Freightliner, Crane Carrier and Autocar, saving internal customers over \$150,000.
- Projected to place close to 200 new vehicles into service including 30 CNG, 60 hybrids, 26 plug-in hybrid, and nine EV vehicles.
- Collaborated to install a cumulative 102 EV charging ports installed at various City facilities. It is anticipated that 206 additional EV ports will be installed by the end of 2024, increasing EV infrastructure to 308 ports. This will include 200 in Disadvantaged Community Zones.
- Continued upgrade of refuse, street sweeping, and towing operations vehicles to cleaner burning renewable CNG-powered vehicles including two flat-bed trucks, eight dump trucks and nine refuse trucks, reducing fuel costs and the City's carbon footprint.
- Successfully coordinated multiple demonstrations of heavy-duty battery electric vehicles (BEVs).
- Placed a 2023 order for two EV Refuse Rear Loader trucks, the first zero-emission additions to the City's heavy-duty fleet.
- Continued to emphasize use of renewable fuels, projected to make up 55 percent of the City's overall fuel usage in 2023.
- Decommissioned the Liquefied Natural Gas station at Fleet Services yard, completing the City's transition from LNG to Compressed Natural Gas (CNG) which is safer, less expensive and has more support from Heavy Duty vehicle manufacturers.

FY 24 Budget

FY 24 Revenues by Fund Group



FY 24 Expenditures by Fund Group



Fund Impact

Fund Group	Revenues	Expenditures	Fund Impact
General Fund	28,475,296	22,326,583	6,148,713
Employee Benefits	-	2,026,442	(2,026,442)
Fleet Services	67,916,587	51,072,242	16,844,345
General Services	508,584	518,800	(10,216)
Towing	7,328,360	7,149,886	178,474
Other Funds	653,500	846,646	(193,146)
Total	104,882,328	83,940,599	20,941,729

Summary of Changes*

GENERAL FUND GROUP	Impact	Positions
Create new position grades, Accountant IV and V, to reflect the increasingly complex level of work specific to the citywide auditing, reporting, and accounting functions provided by the Financial Management Department's Accounting Bureau due to updates from regulatory agencies and accounting standard updates. Upgrade two Accountant III positions to an Accountant IV and Accountant V. The upgrade cost allocated to the General, General Services, and Tidelands Operating Fund Groups.**	(6,219)	-
Create new position grade, Senior Accountant II, to reflect the increasingly complex level of work specific to the citywide auditing, reporting, and accounting functions provided by the Financial Management Department's Accounting Bureau due to accounting standards updates and changes from regulatory agencies. Upgrade two Senior Accountant positions to two Senior Accountant II positions. The upgrade cost allocated to the General, General Services, Tidelands Area, and Tidelands Operating Fund Groups.**	(791)	-
Create a new classification, Payroll Analyst III-Confidential, in the Accounting Bureau to address the increasingly complex level of duties associated to the implementation and testing of mandatory regulatory and negotiated changes in the payroll system. Add a Payroll Analyst III-Confidential, partially offset by a downgrade of a Clerk Typist III position to a 0.75 FTE Clerk Typist - Non-Career.**	23,338	0.50
Add an Administrative Analyst IV-Confidential in the Budget Management Bureau for increasingly complex level of duties including enhanced support for labor negotiation analysis, community engagement efforts, and Measure A analysis. The position will be funded by the General Fund Group, of which \$87,000 is offset by Measure A funding, and the Employee Benefits Fund Group.	(56,895)	0.22
Add a Clerk Typist III position in the Business Services Bureau for clerical duties specific to the implementation of the Citywide Sidewalk Vendor Program.	78,533	1.00
Reclassify seven Financial Management Analyst II-Confidential positions to seven Administrative Analyst IV-Confidential positions in the Budget Management Bureau. Required duties are met by the Administrative Analyst IV-Confidential classification. The Financial Management Analyst classification was proposed in previous budget years but was never developed or implemented.	-	-
One-time funding for two years for a temporary Inclusive Procurement Business Liaison who will engage in capacity building efforts focused on developing a business assistance and outreach program and expanding the service, support, and engagement with local women, LGBTQ+, and minority-owned businesses. (Adoption Night Change)	280,000	-

Summary of Changes*

EMPLOYEE BENEFITS FUND GROUP	Impact	Positions
Create a new classification, Payroll Analyst III-Confidential, in the Accounting Bureau to address the increasingly complex level of duties associated to the implementation and testing of mandatory regulatory and negotiated changes in the payroll system. Add a Payroll Analyst III-Confidential, partially offset by a downgrade of a Clerk Typist III position to a 0.75 FTE Clerk Typist - Non-Career. **	8,508	0.25
Add an Administrative Analyst IV-Confidential in the Budget Management Bureau for increasingly complex level of duties including enhanced support for labor negotiation analysis, community engagement efforts, and Measure A analysis. The position will be funded by the General Fund Group, of which \$87,000 is offset by Measure A funding, and the Employee Benefits Fund Group.	122,830	0.78
Create a new classification, Payroll Analyst I, to align position scope with operational need. Reclassify two Payroll Specialist positions to a Payroll Analyst I position to meet operational need and a Payroll/Personnel Assistant III position to align position to more specialized duties. **	5,530	-

FLEET SERVICES FUND GROUP	Impact	Positions
Add a Garage Service Attendant in Fleet Maintenance Division for increased mechanical support for citywide Fleet enhancements.	81,288	1.00
Add a part-time (0.5 FTE) Accounting Clerk I-NC to the Fleet Operations Division to support accounts payable and receivable functions.	36,941	0.50
Add an Administrative Analyst III to the Fleet Operations Division to address the City Auditor's 2022 City Fleet Management Audit recommendations for increased support for data analytics and advanced systems to oversee key performance indicators aimed at enhancing fleet management.	98,241	1.00
Add two Equipment Mechanic I positions in Fleet Maintenance Division to address the City Auditor's 2022 City Fleet Management Audit recommendation for additional support to the current fleet operation.	201,632	2.00
Add two Equipment Mechanic III positions (new proposed classification) in Fleet Acquisitions Division for the outfitting of electric vehicles. The position's duties are a reallocation of responsibilities previously managed by the Technology & Innovation Department. There is a related reduction in the Technology & Innovation Department. **	218,050	2.00
Create a new position grade, Equipment Mechanic III, to support the increasingly complex duties related to regulatory mandates related to electric vehicles. Upgrade an Equipment Mechanic I position and an Equipment Mechanic II position to two Equipment Mechanic III positions. **	(8,851)	-

Summary of Changes*

FLEET SERVICES FUND GROUP (CONTINUED.)

	Impact	Positions
Transfer fleet management responsibilities from the Long Beach Utilities Department to the Financial Management Department. The proposed operations transfer includes the management of over 200 utility-related vehicles and pieces of equipment, as well as four positions currently budgeted in the Utilities Department (one Garage Supervisor I, two Equipment Mechanic I, and one Garage Service Attendant III). Budgetary changes will be requested at a later date following evaluation by both departments and assessment of operational needs.**	-	-
Upgrade an Accounting Clerk I to an Accounting Clerk II in Fleet Operations Division to better align the position with assigned duties and workload. Upgrade cost of \$6,455 and is fully offset by non-personnel reductions.	-	-
Upgrade an Accounting Clerk III to an Accounting Technician in the Fleet Operations Division to lead and oversee accounts payable and financial control functions. Upgraded at a cost of \$8,877 and will be fully offset by non-personnel reductions.	-	-

GENERAL SERVICES FUND GROUP

	Impact	Positions
Create new position grades, Accountant IV and V, to reflect the increasingly complex level of work specific to the citywide auditing, reporting, and accounting functions provided by the Financial Management Department's Accounting Bureau due to updates from regulatory agencies and accounting standard updates. Upgrade two Accountant III positions to an Accountant IV and Accountant V. The upgrade cost allocated to the General, General Services, and Tidelands Operating Fund Groups. **	1,834	-

TIDELANDS OPERATING FUND GROUP

	Impact	Positions
Create new position grades, Accountant IV and V, to reflect the increasingly complex level of work specific to the citywide auditing, reporting, and accounting functions provided by the Financial Management Department's Accounting Bureau due to updates from regulatory agencies and accounting standard updates. Upgrade two Accountant III positions to an Accountant IV and Accountant V. The upgrade cost allocated to the General, General Services, and Tidelands Operating Fund Groups. **	4,385	-

*For ease of review, reallocation 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).

** Implementation of this item awaits additional review by Human Resources and/or Civil Service, including meet-and-confers with the affected bargaining unit(s).

Administration

Key Services:

1. CFO Functions

- Financial planning, financial strategies and solutions

2. Department Administrative and Financial Services

- 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

- Coordination of accounting and procurement activities
- Budget development and management
 - Resource analysis
 - Budget proposal development
 - Monitoring of actual expense/revenue

3. Business Process Improvement

- Implement business process solutions to support increased coordination between FM and Departments
 - Coordinate recurring information sharing meetings and platforms
 - Prepare training documents and resources
 - Update protocols, policies, and procedures

Administration	Actuals FY 22	Adjusted* FY 23	Adopted** FY 24
Revenues	2,075	-	-
Expenditures	1,564,427	399,088	313,809
Budgeted FTEs	11.50	11.50	11.75

*Adjusted Budget as of April 30, 2023.

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

Note: The City is currently maintaining two different financial systems and until a new budget development software is established, the financial information displayed in the future may have further adjustments.

Accounting Bureau

Key Services:

1. Accounting, Financial Reporting and Grants

- Review financial records/transactions
- Annual audits management, response and reporting
- Procedural/system control enhancement
- Annual Comprehensive Financial Report and Single Audit 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
- Long Beach Recovery Act accounting, reporting, and controls
- Management of financial systems, financial reporting tools, and interfaces of subsidiary systems

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 22	Adjusted* FY 23	Adopted** FY 24
Revenues	526,090	508,584	508,584
Expenditures	5,541,463	5,012,783	5,164,555
Budgeted FTEs	28.50	28.50	29.00

*Adjusted Budget as of April 30, 2023.

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

Note: The City is currently maintaining two different financial systems and until a new budget development software is established, the financial information displayed in the future may have further adjustments.

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
- City 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

- Executive 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 22	Adjusted* FY 23	Adopted** FY 24
Revenues	-	-	-
Expenditures	3,232,951	2,856,833	3,080,631
Budgeted FTEs	13.00	13.00	14.00

*Adjusted Budget as of April 30, 2023.

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

Note: The City is currently maintaining two different financial systems and until a new budget development software is established, the financial information displayed in the future may have further adjustments.

Commercial Services Bureau

Key Services:

1. Billing and Collection Services

- Centralized customer services for various services including Ambulance, Parking, and Utility services
- In-person and call center customer service
- Bill generation and dispute resolution
- Issue and monitor payment plans
- Collection of unpaid City accounts
- Administer and monitor various payment assistance programs
- File court actions
- Payment and refund processing
- Remit revenues to various agencies
- Forecasting of revenues

- System testing, updates and maintenance
- Contract monitoring and administration

2. Central Cashiering

- Process payments received in-person, mail, web, phone, and remote pay sites
- Accept and verify deposits from City departments
- Receive and secure money
- Reconcile with City financial systems
- Process daily bank deposits
- System testing, updates and maintenance
- Contract monitoring and administration

Commercial Services	Actuals FY 22	Adjusted* FY 23	Adopted** FY 24
Revenues	4,324,003	9,761,112	9,543,914
Expenditures	6,408,912	7,290,022	7,342,255
FTEs	39.53	39.53	39.53

*Adjusted Budget as of April 30, 2023.

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

Note: The City is currently maintaining two different financial systems and until a new budget development software is established, the financial information displayed in the future may have further adjustments.

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 banking relationships
- Manage Investment Advisor relationship
- Oversee Investment Advisory Committee
- Process UUT & franchise revenue receipts from utilities
- UUT waiver requests and Senior/Disabled Refund Program

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 22	Adjusted* FY 23	Adopted** FY 24
Revenues	3,060,476	3,306,006	3,375,382
Expenditures	1,805,726	3,294,006	3,363,382
Budgeted FTEs	10.00	10.00	10.00

*Adjusted Budget as of April 30, 2023.

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

Note: The City is currently maintaining two different financial systems and until a new budget development software is established, the financial information displayed in the future may have further adjustments.

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 and compliance
- Online bidding system management
- Citywide training on procurement processes and contract compliance
- Procurement and contract management of Citywide commodities/services

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 22	Adjusted* FY 23	Adopted** FY 24
Revenues	15,800,388	13,555,554	15,556,000
Expenditures	5,533,609	5,976,461	6,253,838
Budgeted FTEs	26.00	32.00	33.00

*Adjusted Budget as of April 30, 2023.

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

Note: The City is currently maintaining two different financial systems and until a new budget development software is established, the financial information displayed in the future may have further adjustments.

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 policy coordination
- Electric vehicle (EV) and charging infrastructure planning and deployment
- Administration, budget, procurement and contract management
- Customer utilization, costing and efficiency reports and analysis
- Facility management, security and repair
- Fleet performance analysis
- Supplies and equipment management

- Planned preventive and unscheduled maintenance and repair
- Auto body repair
- Fuel and fuel storage management
- Fuel 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 22	Adjusted* FY 23	Adopted** FY 24
Revenues	83,510,118	64,451,233	75,898,447
Expenditures	73,902,895	57,295,858	58,422,129
Budgeted FTEs	120.50	123.00	129.50

*Adjusted Budget as of April 30, 2023.

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

Note: The City is currently maintaining two different financial systems and until a new budget development software is established, the financial information displayed in the future may have further adjustments.

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 22	Adopted* FY 23	Adjusted** FY 23	Adopted* FY 24
Revenues:				
Property Taxes	204,898,893	212,777,748	212,777,748	228,303,141
Sales and Use Taxes	171,190,790	149,512,864	149,512,864	160,132,631
Other Taxes	32,013,642	29,195,319	29,195,319	33,881,347
Utility Users Tax	40,349,120	38,076,187	38,076,187	44,623,425
Franchise Fees	14,527,054	16,057,505	16,057,505	21,697,198
Licenses, Permits and Fees	13,067,572	12,000,000	12,000,000	10,920,000
Fines and Forfeitures	-	-	-	-
Use of Money & Property	8,633,335	8,643,545	8,643,545	25,493,136
Revenue from Other Agencies	73,974,373	36,155,216	36,155,216	39,432,837
Charges for Services	92,182,577	47,624,724	45,424,724	45,424,724
Other Revenues	11,786,235	495,600	495,600	495,600
Intrafund Services	467,565	900,000	900,000	900,000
Intrafund Transfers	54,232,687	-	-	-
Interfund Services	403,406,879	485,504,203	485,504,203	512,679,630
Interfund Transfers	138,104,746	74,984,737	74,984,737	80,143,416
Other Financing Sources	62,867,163	-	-	-
	-----	-----	-----	-----
Total Revenues	1,321,702,630	1,111,927,648	1,109,727,648	1,204,127,085
Expenditures:				
Salaries and Wages	61,744,495	82,429,199	74,932,976	85,960,938
Employee Benefits	278,494,264	303,516,534	303,516,534	323,818,966
Overtime	(136,351)	306,077	-	-
Materials, Supplies and Services	11,462,337	23,220,123	23,220,123	30,491,614
Interfund Support	23,946,817	31,566,340	31,566,340	30,901,671
Intrafund Support	-	-	-	-
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	22,458,737	32,562,895	32,562,895	29,562,895
Other Non-Operational Expenditures	166,592,009	85,427,215	85,354,990	82,906,945
Operating Transfers	99,798,375	90,530,078	96,962,130	85,833,325
Intrafund Transfers Out	42,189,207	-	2,043,826	-
Purchase of Gas & Water	(6,804,124)	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
	-----	-----	-----	-----
Total Expenditures	699,745,765	649,558,461	650,159,814	669,476,355
Budgeted FTEs	0.00	0.00	0.00	0.00

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

**Adjusted Budget as of April 30, 2023.

Note: The City is currently maintaining two different financial systems and until a new budget development software is established, the financial information displayed in the future may have further adjustments.

Financial Summary by Category-Financial Management Only

	Actual FY 22	Adopted* FY 23	Adjusted** FY 23	Adopted* FY 24
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	14,577,755	13,043,000	13,043,000	15,211,000
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	953,793	345,000	345,000	345,000
Fines and Forfeitures	(141,575)	501,588	501,588	-
Use of Money & Property	1,736,869	1,442,175	1,442,175	1,478,267
Revenue from Other Agencies	160,000	653,500	653,500	653,500
Charges for Services	11,874,074	12,801,360	12,801,360	13,030,621
Other Revenues	2,497,702	3,656,772	3,656,772	3,893,779
Intrafund Services	1,207,530	2,594,400	2,594,400	2,687,503
Intrafund Transfers	-	-	-	-
Interfund Services	57,109,622	56,072,052	56,072,052	67,326,868
Interfund Transfers	217,618	472,643	472,643	255,789
Other Financing Sources	17,029,762	-	-	-
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Total Revenues	107,223,151	91,582,489	91,582,489	104,882,328
Expenditures:				
Salaries and Wages	19,079,386	19,750,799	19,750,799	20,912,257
Employee Benefits	10,787,993	12,831,771	12,831,771	13,316,482
Overtime	1,329,496	651,931	651,931	651,931
Materials, Supplies and Services	24,033,199	19,570,807	20,104,807	19,333,614
Interfund Support	7,242,175	6,410,342	6,410,342	7,215,382
Intrafund Support	362	-	-	-
Capital Purchases	12,283,695	16,000,291	16,000,291	15,705,800
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	22,469,649	5,479,385	5,425,110	5,855,133
Operating Transfers	764,030	750,000	750,000	750,000
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	200,000	200,000	200,000
Depreciation and Non Cash Expenditures	-	-	-	-
	-----	-----	-----	-----
Total Expenditures	97,989,983	81,645,326	82,125,051	83,940,599
Budgeted FTEs	249.03	257.53	257.53	266.78

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

**Adjusted Budget as of April 30, 2023.

Note: The City is currently maintaining two different financial systems and until a new budget development software is established, the financial information displayed in the future may have further adjustments.

Personnel Summary

Classification	FY 22 Adopt FTE	FY 23 Adopt FTE	FY 24 Adopt FTE	FY 23 Adopted Budget	FY 24 Adopted Budget
Director of Financial Management	1.00	1.00	1.00	238,846	243,623
Accountant III	8.00	8.00	6.00	716,534	545,474
Accountant IV	-	-	1.00	-	100,484
Accountant V	-	-	1.00	-	100,504
Accounting Clerk I	1.00	1.00	-	50,203	-
Accounting Clerk I - NC	-	-	0.50	-	26,253
Accounting Clerk II	-	-	1.00	-	55,114
Accounting Clerk III	2.00	2.00	1.00	118,006	59,286
Accounting Operations Officer	1.00	1.00	1.00	114,645	116,939
Accounting Technician	7.00	7.00	8.00	449,194	517,189
Administrative Aide I	2.00	2.00	2.00	129,604	119,426
Administrative Analyst II	2.00	2.00	2.00	161,448	170,088
Administrative Analyst III	8.00	10.00	11.00	979,841	1,053,912
Administrative Analyst IV-Confidential	-	-	8.00	-	892,132
Administrative Intern - NC	0.50	1.50	1.50	71,594	71,926
Administrative Intern - NC/H36	-	0.50	0.50	17,882	17,965
Administrative Officer	1.00	1.00	1.00	128,422	130,105
Assistant Administrative Analyst I	2.00	2.00	2.00	126,821	141,185
Assistant Administrative Analyst II	5.00	5.00	5.00	381,043	398,663
Assistant City Controller	2.00	2.00	2.00	294,518	314,249
Budget Analysis Officer	1.00	1.00	1.00	130,311	132,918
Budget Management Officer	1.00	1.00	2.00	130,311	268,495
Business Services Officer	1.00	1.00	1.00	116,456	114,492
Buyer I	3.00	4.00	4.00	310,974	305,497
Buyer II	3.00	3.00	3.00	257,091	265,770
Buyer III	-	1.00	1.00	97,483	97,951
City Controller	1.00	1.00	1.00	153,049	164,975
City Treasurer	1.00	1.00	1.00	175,819	179,594
Clerk Typist III	5.00	6.00	6.00	318,778	317,628
Clerk Typist III - NC	-	-	0.75	-	35,694
Controls Operations Officer	1.00	1.00	1.00	131,404	134,032
Cust Service Representative II	7.00	6.00	6.00	308,308	306,268
Cust Service Representative II-NC	0.53	0.53	0.53	26,479	26,596
Customer Service Representative III	31.00	32.00	32.00	1,884,553	1,896,934
Customer Services Officer	1.00	1.00	1.00	117,273	105,125
Customer Services Supervisor II	4.00	4.00	4.00	296,579	294,200
Deputy Director of Financial Management	1.00	1.00	1.00	188,147	191,911
Equipment Mechanic I	14.00	15.00	16.00	1,043,058	1,098,296
Equipment Mechanic II	20.00	20.00	19.00	1,569,417	1,494,675
Equipment Mechanic III	-	-	4.00	-	258,384
Financial Controls Analyst	1.00	1.00	1.00	105,258	105,763
Financial Management Analyst II	7.00	7.00	-	786,888	-
Financial Services Officer	1.00	1.00	1.00	117,273	119,618
Fleet Finance Officer	1.00	1.00	1.00	119,107	125,134
Fleet Maintenance Supervisor	1.00	1.00	1.00	113,780	121,858
Fleet Services Supervisor I	6.00	6.00	6.00	534,128	527,134
Fleet Services Supervisor II	3.00	3.00	3.00	311,542	317,334
Garage Services Attendent I	15.00	14.00	14.00	762,981	750,286
Garage Services Attendent II	13.00	13.00	14.00	737,974	780,408

Personnel Summary

Classification	FY 22 Adopt FTE	FY 23 Adopt FTE	FY 24 Adopt FTE	FY 23 Adopted Budget	FY 24 Adopted Budget
Garage Services Attendent II - Towing	1.00	1.00	1.00	56,854	56,844
Garage Services Attendent III	6.00	6.00	6.00	401,677	400,545
Grants Accounting Officer	1.00	1.00	1.00	89,878	115,063
Helicopter Mechanic	1.00	1.00	1.00	96,739	96,739
Labor Compliance Officer	1.00	1.00	1.00	108,032	110,194
License Inspector I	3.00	4.00	4.00	247,162	254,027
License Inspector II	2.00	2.00	2.00	140,511	128,373
Maintenance Assistant II	5.00	4.00	4.00	197,077	197,077
Maintenance Assistant III	1.00	1.00	1.00	54,680	54,680
Maintenance Planner I	3.00	4.00	4.00	310,009	310,998
Manager of Budget Management	1.00	1.00	1.00	178,338	190,999
Manager of Business Relations	1.00	1.00	1.00	167,964	171,322
Manager of Commercial Services	1.00	1.00	1.00	159,966	163,165
Manager of Fleet Services	1.00	1.00	1.00	160,505	171,901
Mechanical Equipment Stock Clerk I	1.00	2.00	2.00	94,200	102,069
Mechanical Equipment Stock Clerk II	4.00	4.00	4.00	254,196	255,416
Payroll Analyst I	-	-	1.00	-	79,291
Payroll Analyst III	-	-	1.00	-	92,138
Payroll Officer	1.00	1.00	1.00	114,645	125,123
Payroll Specialist I	2.00	2.00	-	137,065	-
Payroll/Personnel Assistant III	1.00	1.00	2.00	61,952	124,498
Purchasing Agent	1.00	1.00	1.00	128,827	131,404
Revenue Management Officer	1.00	1.00	1.00	130,311	138,234
Secretary	4.00	4.00	4.00	233,989	242,314
Secretary-Conf	1.00	1.00	1.00	59,475	60,762
Senior Accountant	5.00	5.00	3.00	526,288	306,985
Senior Accountant II	-	-	2.00	-	216,984
Senior Accountant-Conf	1.00	1.00	1.00	106,586	107,343
Senior Buyer	1.00	-	-	-	-
Special Projects Officer	4.00	5.00	4.00	585,359	466,805
Superintendent - Fleet Acquisition	1.00	1.00	1.00	115,429	117,737
Superintendent - Towing & Lien Sales	1.00	1.00	1.00	105,894	108,011
Supervisor - Stores & Property	1.00	1.00	1.00	73,857	74,211
Treasury Analyst	1.00	1.00	1.00	99,900	100,379
Treasury Operations Officer	3.00	3.00	3.00	423,468	455,470
Welder	1.00	1.00	1.00	60,044	72,550
Subtotal Salaries	----- 249.03	----- 257.53	----- 266.78	----- 20,503,897	----- 21,411,140
Overtime	-	-	-	651,931	651,931
Fringe Benefits	-	-	-	12,303,936	12,818,566
Administrative Overhead	-	-	-	528,585	498,667
Attrition/Salary Savings	-	-	-	(653,168)	(678,954)
Expenditure Transfer	-	-	-	(100,680)	179,320
Total	----- 249.03	----- 257.53	----- 266.78	----- 33,234,501	----- 34,880,670

