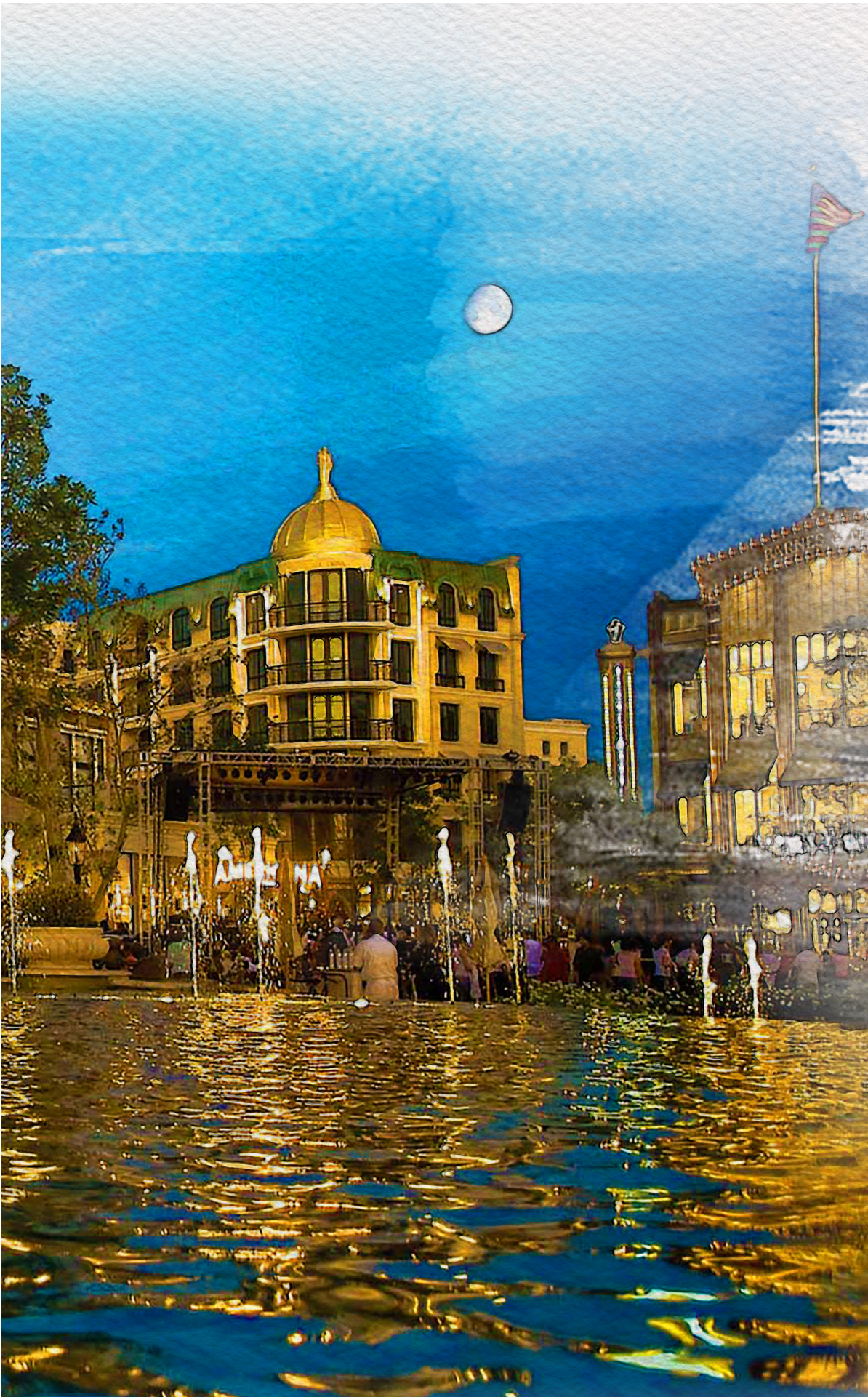
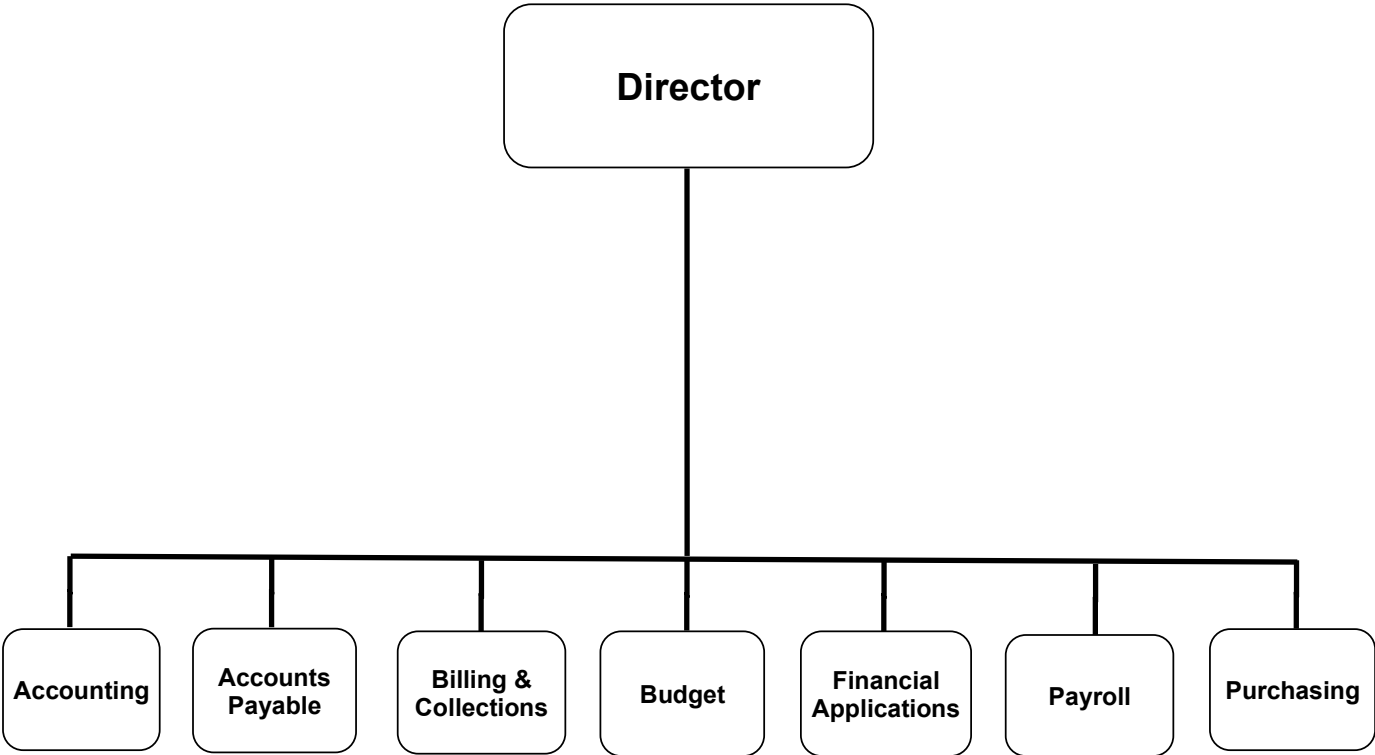


Adopted Budget FY 2022 - 2023



FINANCE

FINANCE



CITY OF GLENDALE

FINANCE

MISSION STATEMENT

With excellence, integrity, and dedication, the Finance Department is committed to providing timely, accurate, clear, and concise information to the City Council, City Manager, City departments and the citizens of Glendale. As financial stewards of the City, the Finance Department is dedicated to managing the City's resources in a fiscally conservative manner while maintaining an exemplary level of customer service.

DEPARTMENT DESCRIPTION

The Finance Department provides a key role in every financial transaction of the City. Responsibilities include budget and revenue, purchasing, payroll, accounting, billing and collection, financial applications, and accounts payable. The Department is considered a central support department providing fiscal oversight and control to other City Departments and related agencies. An explanation on the focus for each section is discussed below:

The **Accounting Section** is responsible for the development, implementation, and maintenance of effective financial accounting systems and controls. The section is responsible for the preparation and fair presentation of City's Financial statements in accordance with Generally Accepted Accounting Principals. In addition, it is in charge of maintaining the general ledger and chart of accounts for the City; recording and summarizing City's financial transactions; reconciling monthly bank statements; maintaining City's Fixed Assets, managing City's Debt, providing an accounting guidance to internal operating departments and coordinating all external and internal financial audits.

The **Accounts Payable Section** is responsible for processing the City's accounts payable and issuing checks to vendors in a manner consistent with City of Glendale guidelines and other regulations; filing annual reports required by regulatory agencies; reviewing internal controls and adhering to established payable procedures and administering City's Escheatment or Unclaimed Check procedures.

The **Billing & Collection Section** is responsible for the City's billed receivables inclusive of property damage, DUI (Driving Under the Influence) restitution, and project billing for Public Works and Glendale Water and Power departments, as well as the collection of City's delinquent accounts. This section is also in charge of processing cash receipts (i.e. Property, Sales, Utility Users Taxes) and coordinating with the City's consultant for the audits of the utility users tax and the transient occupancy tax.

The **Budget Section** coordinates the development of an annual budget adopted by the Council. This section is responsible for the preparation of a proposed budget for operating and capital projects, presentation of the budget through a series of City Council study sessions, an ongoing analysis of expenditures and revenues throughout the fiscal year as well as updating the General Fund forecast and helping create forecasts for all other funds as needed. It is also responsible for monitoring the City's major revenue sources, such as Property Taxes, Sales Taxes and Utility User Taxes and assisting City staff in revenue forecasting and analysis. It also maintains and periodically updates the Citywide Fee Schedule.

The **Financial Applications Section** is responsible for the administration and support of the City's ERP System, which includes the Financial (i.e. Budget, General Ledger, Purchasing, Accounts Payable), Human Resources, and Payroll modules. In addition, the section is responsible for system security, workflow automation and design, custom reporting, and integration with other City systems.

The **Payroll Section** is responsible for processing the City's employee payroll; filing monthly and annual reports with taxing authorities and regulatory agencies; coordinating employee benefit coverage and reporting with the Human Resources Department; and processing payments for insurance benefits and withheld taxes.

CITY OF GLENDALE

FINANCE

The ***Purchasing Section*** ensures that goods and services are obtained by using the best purchasing practices and meets all mandated federal, state, and local ordinances while providing for a uniform, timely, and economical means of buying. The section establishes a transparent procurement process that promotes a competitive bidding which aims to increase overall vendor participation.

RELATIONSHIP TO CITY COUNCIL PRIORITIES

As an internal service department, Finance works to support the external service departments within the organization as they implement the Council's four priorities: environmental stewardship, housing, mobility/connectivity/safety, and infrastructure. In addition, Finance is implementing environmental stewardship by actively and continuously working toward receiving all invoices from vendors electronically as well as setting up electronic fund transfers as a form of payment, this in turn helps reduce paper usage as well as costs associated with mailing, postage and purchasing of cardstock.

City of Glendale
Summary of Appropriations
Finance Department
For the Years Ending June 30

	Actual 2020-21	Adopted 2021-22	Revised 2021-22	Adopted 2022-23
General Fund				
Administration (1010-0010)	\$ 608,107	\$ 625,548	\$ 625,548	\$ 479,353
Projects (1010-0020)	1,272	-	-	-
Applications (1010-3501)	584,539	675,947	675,947	742,547
Internal Audit (1010-3502)*	-	820,995	820,995	-
Purchasing (1010-3503)	764,984	818,646	818,646	877,309
Accounts Payable (1010-3504)	502,656	613,693	613,693	686,499
Budget (1010-3505)	939,366	1,115,980	1,137,353	1,152,741
Accounting (1010-3506)	1,248,966	1,379,462	1,416,122	1,751,951
Payroll (1010-3507)	601,794	645,440	645,440	739,248
Billing and Collection (1010-3508)	552,465	634,728	634,728	533,857
Total General Fund	\$ 5,804,150	\$ 7,330,439	\$ 7,388,472	\$ 6,963,505
Department Grand Total	\$ 5,804,150	\$ 7,330,439	\$ 7,388,472	\$ 6,963,505

Notes:

* In FY 2021-22, the Internal Audit section was moved from the Innovation, Performance & Audit Department to the Finance Department. In FY 2022-23, the section moved from the Finance Department to the Management Services Department.

**City of Glendale
Finance Department
General Fund - Administration
(1010-0010)**

	Actual 2020-21	Adopted 2021-22	Revised 2021-22	Adopted 2022-23
Salaries & Benefits				
41100 Salaries	\$ 211,538	\$ 217,404	\$ 217,404	\$ 125,901
Various Benefits	52,737	50,623	50,623	21,381
42700 PERS retirement	76,074	83,417	83,417	50,000
42701 PERS cost sharing	(8,389)	(8,625)	(8,625)	(3,750)
Salaries & Benefits Total	\$ 331,959	\$ 342,819	\$ 342,819	\$ 193,532
Maintenance & Operation				
43110 Contractual services	\$ 24,396	\$ 21,250	\$ 21,250	\$ 19,770
44120 Repairs to office equipment	-	200	200	200
44450 Postage	14	-	-	-
44550 Travel	-	640	640	640
44650 Training	621	714	714	714
44800 Membership and dues	2,010	1,000	1,000	1,000
45050 Periodicals and newspapers	-	100	100	100
45100 Books	-	200	200	200
45150 Furniture and equipment	211	-	-	-
45250 Office supplies	3,654	7,000	7,000	7,000
45350 General supplies	1,117	1,000	1,000	1,000
45400 Reports and publications	875	1,000	1,000	1,000
45681 Business meetings	106	2,000	2,000	2,000
45682 Miscellaneous	350	1,000	1,000	1,000
46006 Rent	211,656	211,661	211,661	227,592
46009 ITD service charge	23,682	24,159	24,159	16,682
46011 Liability Insurance	7,457	10,805	10,805	6,923
Maintenance & Operation Total	\$ 276,148	\$ 282,729	\$ 282,729	\$ 285,821
Total	\$ 608,107	\$ 625,548	\$ 625,548	\$ 479,353

**City of Glendale
Finance Department
General Fund - Projects
(1010-0020)**

	Actual 2020-21	Adopted 2021-22	Revised 2021-22	Adopted 2022-23
Maintenance & Operation				
45350 General supplies	\$ 1,272	\$ -	\$ -	\$ -
Maintenance & Operation Total	\$ 1,272	\$ -	\$ -	\$ -
Total	\$ 1,272	\$ -	\$ -	\$ -

**City of Glendale
Finance Department
General Fund - Applications
(1010-3501)**

	Actual 2020-21	Adopted 2021-22	Revised 2021-22	Adopted 2022-23
Salaries & Benefits				
41100 Salaries	\$ 362,414	\$ 438,798	\$ 438,798	\$ 457,260
41200 Overtime	2,775	-	-	-
Various Benefits	47,962	47,209	47,209	58,757
42700 PERS retirement	151,953	164,137	164,137	181,465
42701 PERS cost sharing	(14,259)	(16,971)	(16,971)	(13,612)
Salaries & Benefits Total	\$ 550,845	\$ 633,173	\$ 633,173	\$ 683,870
Maintenance & Operation				
44550 Travel	-	\$ 1,912	\$ 1,912	\$ 1,912
44650 Training	2,359	286	286	286
46009 ITD service charge	18,554	19,312	19,312	31,328
46011 Liability Insurance	12,782	21,264	21,264	25,151
Maintenance & Operation Total	\$ 33,695	\$ 42,774	\$ 42,774	\$ 58,677
Total	\$ 584,539	\$ 675,947	\$ 675,947	\$ 742,547

**City of Glendale
Finance Department
General Fund - Internal Audit
(1010-3502)***

	Actual 2020-21	Adopted 2021-22	Revised 2021-22	Adopted 2022-23
Salaries & Benefits				
41100 Salaries	\$ -	\$ 473,501	\$ 473,501	\$ -
Various Benefits	-	79,590	79,590	-
42700 PERS retirement	-	181,109	181,109	-
42701 PERS cost sharing	-	(18,726)	(18,726)	-
Salaries & Benefits Total	\$ -	\$ 715,474	\$ 715,474	\$ -
Maintenance & Operation				
43110 Contractual services	\$ -	\$ 35,000	\$ 35,000	\$ -
44200 Advertising	-	200	200	-
44650 Training	-	11,000	11,000	-
44800 Membership and dues	-	2,500	2,500	-
45100 Books	-	50	50	-
45150 Furniture and equipment	-	1,500	1,500	-
45250 Office supplies	-	500	500	-
45350 General supplies	-	500	500	-
45400 Reports and publications	-	500	500	-
45450 Printing and graphics	-	1,500	1,500	-
45681 Business meetings	-	250	250	-
45682 Miscellaneous	-	500	500	-
46009 ITD service charge	-	27,986	27,986	-
46011 Liability Insurance	-	23,535	23,535	-
Maintenance & Operation Total	\$ -	\$ 105,521	\$ 105,521	\$ -
Total	\$ -	\$ 820,995	\$ 820,995	\$ -

Notes:

* In FY 2021-22, the Internal Audit section was moved from the Innovation, Performance & Audit Department to the Finance Department. In FY 2022-23, the section moved from the Finance Department to the Management Services Department.

**City of Glendale
Finance Department
General Fund - Purchasing
(1010-3503)**

	Actual 2020-21	Adopted 2021-22	Revised 2021-22	Adopted 2022-23
Salaries & Benefits				
41100 Salaries	\$ 432,340	\$ 503,866	\$ 503,866	\$ 517,370
41200 Overtime	924	3,000	3,000	3,032
41300 Hourly wages	13,061	-	-	-
Various Benefits	48,137	60,470	60,470	71,292
42700 PERS retirement	173,673	185,892	185,892	199,991
42701 PERS cost sharing	(17,592)	(19,220)	(19,220)	(15,003)
Salaries & Benefits Total	\$ 650,542	\$ 734,008	\$ 734,008	\$ 776,682
Maintenance & Operation				
43110 Contractual services	\$ 59,598	\$ 18,500	\$ 18,500	\$ 17,500
44450 Postage	-	1,000	1,000	1,000
44550 Travel	-	308	308	308
44650 Training	-	286	286	286
44800 Membership and dues	320	900	900	900
45250 Office supplies	-	1,200	1,200	1,200
45350 General supplies	5,744	-	-	-
45681 Business meetings	-	1,000	1,000	1,000
45682 Miscellaneous	48	1,000	1,000	1,000
46009 ITD service charge	33,100	36,159	36,159	49,484
46011 Liability Insurance	15,632	24,285	24,285	27,949
Maintenance & Operation Total	\$ 114,442	\$ 84,638	\$ 84,638	\$ 100,627
Total	\$ 764,984	\$ 818,646	\$ 818,646	\$ 877,309

**City of Glendale
Finance Department
General Fund - Accounts Payable
(1010-3504)**

	Actual 2020-21	Adopted 2021-22	Revised 2021-22	Adopted 2022-23
Salaries & Benefits				
41100 Salaries	\$ 300,066	\$ 370,527	\$ 370,527	\$ 395,590
41200 Overtime	767	-	-	-
41300 Hourly wages	7,364	11,610	11,610	11,610
Various Benefits	53,401	53,572	53,572	63,188
42700 PERS retirement	109,088	131,736	131,736	151,687
42701 PERS cost sharing	(12,027)	(13,620)	(13,620)	(11,378)
Salaries & Benefits Total	\$ 458,659	\$ 553,825	\$ 553,825	\$ 610,697
Maintenance & Operation				
44450 Postage	\$ 4,364	\$ 7,500	\$ 7,500	\$ 7,500
44650 Training	-	171	171	171
44800 Membership and dues	-	695	695	695
45150 Furniture and equipment	940	-	-	-
45250 Office supplies	1,106	8,000	8,000	8,000
45350 General supplies	3,559	1,000	1,000	1,000
45681 Business meetings	-	200	200	200
45682 Miscellaneous	-	500	500	500
46009 ITD service charge	23,212	24,753	24,753	36,574
46011 Liability Insurance	10,815	17,049	17,049	21,162
Maintenance & Operation Total	\$ 43,997	\$ 59,868	\$ 59,868	\$ 75,802
Total	\$ 502,656	\$ 613,693	\$ 613,693	\$ 686,499

**City of Glendale
Finance Department
General Fund - Budget
(1010-3505)**

	Actual 2020-21	Adopted 2021-22	Revised 2021-22	Adopted 2022-23
Salaries & Benefits				
41100 Salaries	\$ 555,946	\$ 579,431	\$ 591,069	\$ 706,842
Various Benefits	96,090	101,010	101,010	97,564
42700 PERS retirement	206,407	222,556	222,556	216,012
42701 PERS cost sharing	(22,076)	(23,011)	(13,276)	(16,205)
Salaries & Benefits Total	\$ 836,367	\$ 879,986	\$ 901,359	\$ 1,004,213
Maintenance & Operation				
43110 Contractual services	\$ 52,375	\$ 170,560	\$ 170,560	\$ 68,000
44550 Travel	-	925	925	925
44650 Training	-	571	571	571
44800 Membership and dues	150	1,000	1,000	1,000
45250 Office supplies	-	1,000	1,000	1,000
46009 ITD service charge	31,570	33,137	33,137	47,096
46011 Liability Insurance	19,513	28,801	28,801	29,936
46014 Contractual cost reduction	(609)	-	-	-
Maintenance & Operation Total	\$ 102,999	\$ 235,994	\$ 235,994	\$ 148,528
Total	\$ 939,366	\$ 1,115,980	\$ 1,137,353	\$ 1,152,741

**City of Glendale
Finance Department
General Fund - Accounting
(1010-3506)**

	Actual 2020-21	Adopted 2021-22	Revised 2021-22	Adopted 2022-23
Salaries & Benefits				
41100 Salaries	\$ 623,536	\$ 738,316	\$ 754,571	\$ 936,754
41200 Overtime	33,581	9,718	9,718	9,817
41300 Hourly wages	52,657	-	-	-
Various Benefits	117,266	158,370	172,304	216,486
42700 PERS retirement	266,986	281,395	281,395	337,526
42701 PERS cost sharing	(26,783)	(29,094)	(22,623)	(25,318)
42799 Salary charges in (out)	-	(17,637)	(17,637)	-
Salaries & Benefits Total	\$ 1,067,243	\$ 1,141,068	\$ 1,177,728	\$ 1,475,265
Maintenance & Operation				
43110 Contractual services	\$ 77,609	\$ 106,500	\$ 106,500	\$ 116,940
44450 Postage	1,402	2,800	2,800	2,800
44550 Travel	-	802	802	802
44650 Training	435	2,286	2,286	2,286
44760 Regulatory	23,092	30,000	30,000	30,000
44800 Membership and dues	-	500	500	500
45100 Books	159	-	-	-
45250 Office supplies	-	300	300	300
45350 General supplies	898	3,000	3,000	3,000
45400 Reports and publications	3,029	3,000	3,000	3,000
45682 Miscellaneous	1,327	1,400	1,400	1,400
46009 ITD service charge	49,908	50,872	50,872	68,374
46011 Liability Insurance	24,425	36,934	36,934	47,284
46014 Contractual cost reduction	(560)	-	-	-
Maintenance & Operation Total	\$ 181,723	\$ 238,394	\$ 238,394	\$ 276,686
Total	\$ 1,248,966	\$ 1,379,462	\$ 1,416,122	\$ 1,751,951

**City of Glendale
Finance Department
General Fund - Payroll
(1010-3507)**

	Actual 2020-21	Adopted 2021-22	Revised 2021-22	Adopted 2022-23
Salaries & Benefits				
41100 Salaries	\$ 357,685	\$ 375,400	\$ 375,400	\$ 420,222
41200 Overtime	406	-	-	-
Various Benefits	83,118	88,526	88,526	104,587
42700 PERS retirement	128,291	140,774	140,774	157,334
42701 PERS cost sharing	(14,155)	(14,557)	(14,557)	(11,802)
Salaries & Benefits Total	\$ 555,345	\$ 590,143	\$ 590,143	\$ 670,341
Maintenance & Operation				
43110 Contractual services	\$ 340	\$ -	\$ -	\$ -
44120 Repairs to office equipment	-	1,000	1,000	1,000
44450 Postage	987	1,100	1,100	1,100
44550 Travel	-	618	618	618
44650 Training	695	571	571	571
45250 Office supplies	215	500	500	500
45350 General supplies	174	500	500	500
45681 Business meetings	-	500	500	500
45682 Miscellaneous	600	500	500	500
46009 ITD service charge	30,907	31,773	31,773	41,734
46011 Liability Insurance	12,531	18,235	18,235	21,884
Maintenance & Operation Total	\$ 46,449	\$ 55,297	\$ 55,297	\$ 68,907
Total	\$ 601,794	\$ 645,440	\$ 645,440	\$ 739,248

**City of Glendale
Finance Department
General Fund - Billing and Collection
(1010-3508)**

	Actual 2020-21	Adopted 2021-22	Revised 2021-22	Adopted 2022-23
Salaries & Benefits				
41100 Salaries	\$ 294,047	\$ 336,618	\$ 336,618	\$ 255,429
41200 Overtime	129	-	-	-
41300 Hourly wages	18,020	-	-	-
Various Benefits	54,287	82,915	82,915	82,537
42700 PERS retirement	110,119	122,391	122,391	96,536
42701 PERS cost sharing	(11,809)	(12,656)	(12,656)	(7,242)
Salaries & Benefits Total	\$ 464,793	\$ 529,268	\$ 529,268	\$ 427,260
Maintenance & Operation				
43110 Contractual services	\$ 44,349	\$ 60,000	\$ 60,000	\$ 54,600
44550 Travel	-	370	370	370
44650 Training	75	115	115	115
44800 Membership and dues	200	200	200	200
45250 Office supplies	-	200	200	200
46009 ITD service charge	32,082	28,747	28,747	37,704
46011 Liability Insurance	10,966	15,828	15,828	13,408
Maintenance & Operation Total	\$ 87,672	\$ 105,460	\$ 105,460	\$ 106,597
Total	\$ 552,465	\$ 634,728	\$ 634,728	\$ 533,857

**CITY OF GLENDALE
FINANCE DEPARTMENT PERSONNEL
CLASSIFICATION DETAIL**

Classification	Actual 2020-21	Adopted 2021-22	Revised 2021-22	Adopted 2022-23
<u>Salaried Positions</u>				
Accountant I	2.00	2.00	3.00	3.00
Accountant II	2.40	2.40	3.40	3.40
Accounting Manager	1.55	1.55	1.55	1.55
Accounting Services Specialist	1.00	1.00	1.00	1.00
Accounts Payable Supervisor	0.60	0.60	1.00	0.60
Accounts Payable Technician II	2.00	2.00	2.00	2.00
Accounts Payable Technician III	1.00	1.00	0.60	1.00
Billing & Collection Admin Supervisor	-	-	1.00	1.00
Billing & Collection Specialist	1.00	-	1.00	1.00
Billing & Collection Technician	1.00	2.00	1.00	1.00
Budget Analyst	3.80	3.80	0.80	0.80
Budget Manager	1.00	1.00	1.00	1.00
Buyer I	2.00	2.00	2.00	2.00
Buyer II	1.00	1.00	1.00	1.00
Deputy Director of Finance	3.00	3.00	3.00	3.00
Director of Finance	1.00	1.00	1.00	-
Director of Finance/Information Technology	-	-	0.50	0.50
Financial Applications Administrator	1.00	1.00	1.00	1.00
Financial Applications Specialist	2.00	2.00	2.00	2.00
Fiscal Operations Manager	1.00	1.00	1.00	1.00
Internal Audit Manager**	-	1.00	1.00	-
Internal Auditor**	-	1.00	1.00	-
Payroll Specialist I	2.00	2.00	2.00	2.00
Payroll Specialist II	2.00	2.00	2.00	2.00
Purchasing Coordinator	1.00	1.00	1.00	1.00
Sr. Accounting Services Specialist	1.00	1.00	1.00	1.00
Sr. Billing & Collection Specialist	1.00	1.00	-	-
Sr. Budget Analyst	-	-	2.00	2.00
Sr. Financial Applications Analyst	1.00	1.00	1.00	1.00
Sr. Internal Auditor**	-	2.00	2.00	-
Sr. Revenue Analyst	1.00	1.00	-	-
Total Salaried Positions	<u>37.35</u>	<u>41.35</u>	<u>41.85</u>	<u>36.85</u>
<u>Hourly Positions</u>				
Hourly City Worker	0.37	0.28	(1) 0.28	(1) 0.31
Total Hourly FTE Positions	<u>0.37</u>	<u>0.28</u>	<u>0.28</u>	<u>0.31</u>
Finance Total	<u>37.72</u>	<u>41.63</u>	<u>42.13</u>	<u>37.16</u>

Notes:

* Indicates number of employees corresponding to the stated Full-Time Equivalence (FTE).

** In FY 2021-22, the Internal Audit section moved to the Finance Department. In FY 2022-23, the Internal Audit section moved from the Finance Department to the Management Services Department.