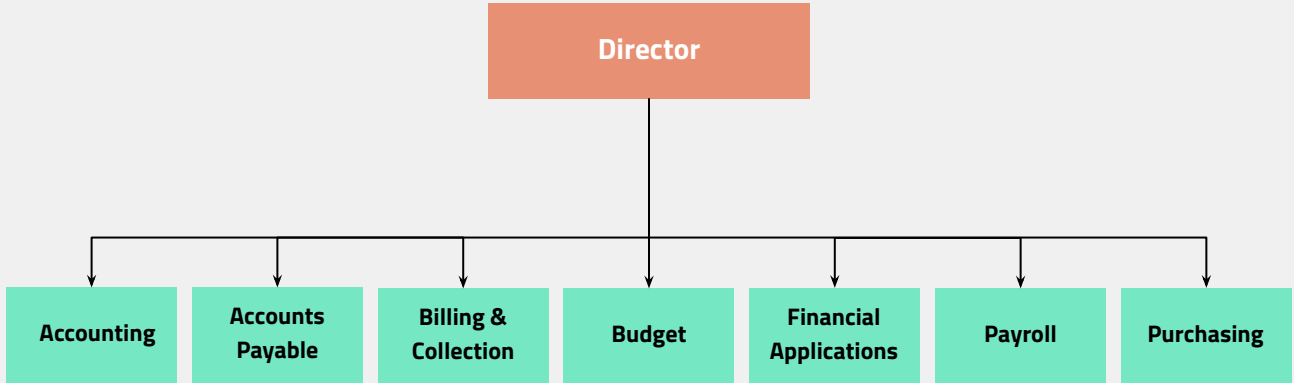


Finance



Finance



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 the City's financial statements in accordance with Generally Accepted Accounting Principles. In addition, it is in charge of maintaining the general ledger and chart of accounts for the City; recording and summarizing the City's financial transactions; reconciling monthly bank statements; maintaining the City's fixed assets; managing the City's debt; providing 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 guidelines and other regulations; filing annual reports required by regulatory agencies; reviewing internal controls and adhering to established payable procedures; and administering the 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 the City's delinquent accounts. This section is also in charge of processing cash receipts (e.g. Property Taxes, Sales Taxes, 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 Enterprise Resource Planning System, which includes the Financial (e.g. 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.

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 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: financial sustainability, economic development, mobility, traffic & pedestrian safety, and operational efficiency.

During this fiscal year, the Finance Department will utilize a financial forecasting software, which would enable real-time forecasting for the City's pension obligations and could potentially be used for labor costing and other post-employment benefits. The Department will also be using software for the automation of the City's Budget Book preparation and publication process, to improve efficiency, enhance controls, create innovative appearance of the document, and assure ADA compliance. The Department also plans on incorporating resident access as part of the next Munis Financial System upgrade. This would give residents access to view bills and make payments via a secure online portal for general billing, property damages, and various taxes. In addition, Finance will also be implementing two new standards in line with the Governmental Accounting Standards Board (GASB) requirements. Lastly, the Department will explore future budget balancing strategies by analyzing potential new revenue streams and cost savings. These goals will directly support both financial sustainability and operational efficiency.

Finance

Summary of Appropriations For the Years Ending June 30

	Actual 2021-22	Adopted 2022-23	Revised 2022-23	Adopted 2023-24
General Fund				
Administration (1010-0010)	\$ 538,634	\$ 479,353	\$ 479,353	\$ 617,756
Projects (1010-0020)	146	-	-	-
Applications (1010-3501)	658,413	742,547	742,547	849,992
Internal Audit (1010-3502)*	797,066	-	-	-
Purchasing (1010-3503)	824,714	877,309	877,309	950,552
Accounts Payable (1010-3504)	549,225	686,499	686,499	736,741
Budget (1010-3505)	1,010,499	1,152,741	1,152,741	1,128,128
Accounting (1010-3506)	1,415,383	1,751,951	1,751,951	1,797,917
Payroll (1010-3507)	620,348	739,248	739,248	744,498
Billing and Collection (1010-3508)	565,197	533,857	533,857	538,024
Total General Fund	\$ 6,979,625	\$ 6,963,505	\$ 6,963,505	\$ 7,363,608
Department Grand Total	\$ 6,979,625	\$ 6,963,505	\$ 6,963,505	\$ 7,363,608

Notes:

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

Department Budgets

Finance

General Fund - Administration (1010 - 0010)

	Actual 2021-22	Adopted 2022-23	Revised 2022-23	Adopted 2023-24
Salaries & Benefits				
Salaries	\$ 155,009	\$ 125,901	\$ 125,901	\$ 228,401
Benefits	32,090	21,381	21,381	23,747
PERS Retirement	98,552	50,000	50,000	48,909
PERS Cost Sharing	(5,629)	(3,750)	(3,750)	(2,231)
Salaries & Benefits Total	\$ 280,022	\$ 193,532	\$ 193,532	\$ 298,826
Maintenance & Operation				
43110 Contractual services	\$ 5,731	\$ 19,770	\$ 19,770	\$ 30,000
44120 Repairs to office equipment	-	200	200	200
44550 Travel	-	640	640	640
44650 Training	-	714	714	714
44800 Membership and dues	2,067	1,000	1,000	1,000
45050 Periodicals and newspapers	-	100	100	100
45100 Books	-	200	200	200
45150 Furniture and equipment	243	-	-	-
45250 Office supplies	2,477	7,000	7,000	5,711
45350 General supplies	1,025	1,000	1,000	1,000
45400 Reports and publications	875	1,000	1,000	1,000
45681 Business meetings	1,868	2,000	2,000	2,000
45682 Miscellaneous	805	1,000	1,000	16,000
46006 Rent	211,656	227,592	227,592	227,592
46009 ITD service charge	24,159	16,682	16,682	21,860
46011 Liability Insurance	7,706	6,923	6,923	10,913
Maintenance & Operation Total	\$ 258,612	\$ 285,821	\$ 285,821	\$ 318,930
Total	\$ 538,634	\$ 479,353	\$ 479,353	\$ 617,756

Finance

General Fund - Projects (1010 - 0020)

	Actual 2021-22	Adopted 2022-23	Revised 2022-23	Adopted 2023-24
Maintenance & Operation				
45350 General supplies	\$ 146	\$ -	\$ -	-
Maintenance & Operation Total	\$ 146	\$ -	\$ -	-
Total	\$ 146	\$ -	\$ -	-

Department Budgets

Finance

General Fund - Applications (1010 - 3501)

	Actual 2021-22	Adopted 2022-23	Revised 2022-23	Adopted 2023-24
Salaries & Benefits				
Salaries	\$ 406,953	\$ 457,260	\$ 457,260	\$ 504,075
Overtime	556	-	-	-
Benefits	49,332	58,757	58,757	82,454
PERS Retirement	170,051	181,465	181,465	191,985
PERS Cost Sharing	(14,422)	(13,612)	(13,612)	(9,978)
Salaries & Benefits Total	\$ 612,470	\$ 683,870	\$ 683,870	\$ 768,536
Maintenance & Operation				
44550 Travel	\$ 4,205	\$ 1,912	\$ 1,912	\$ 1,912
44650 Training	2,198	286	286	286
46009 ITD service charge	19,312	31,328	31,328	36,410
46011 Liability Insurance	20,228	25,151	25,151	42,848
Maintenance & Operation Total	\$ 45,943	\$ 58,677	\$ 58,677	\$ 81,456
Total	\$ 658,413	\$ 742,547	\$ 742,547	\$ 849,992

Finance

General Fund - Internal Audit (1010 - 3502)*

	Actual 2021-22	Adopted 2022-23	Revised 2022-23	Adopted 2023-24
Salaries & Benefits				
Salaries	\$ 483,440	\$ -	\$ -	-
Benefits	79,109	-	-	-
PERS Retirement	186,439	-	-	-
PERS Cost Sharing	(16,913)	-	-	-
Salaries & Benefits Total	\$ 732,075	\$ -	\$ -	-
Maintenance & Operation				
43110 Contractual services	\$ 8,750	\$ -	\$ -	-
44650 Training	2,330	-	-	-
44800 Membership and dues	1,745	-	-	-
45250 Office supplies	153	-	-	-
46009 ITD service charge	27,986	-	-	-
46011 Liability Insurance	24,027	-	-	-
Maintenance & Operation Total	\$ 64,991	\$ -	\$ -	-
Total	\$ 797,066	\$ -	\$ -	-

Notes:

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

Department Budgets

Finance

General Fund - Purchasing (1010 - 3503)

	Actual 2021-22	Adopted 2022-23	Revised 2022-23	Adopted 2023-24
Salaries & Benefits				
Salaries	\$ 463,600	\$ 517,370	\$ 517,370	\$ 549,074
Overtime	1,326	3,032	3,032	3,077
Hourly wages	37,673	-	-	-
Benefits	54,135	71,292	71,292	78,438
PERS Retirement	206,902	199,991	199,991	208,673
PERS Cost Sharing	(17,452)	(15,003)	(15,003)	(11,610)
Salaries & Benefits Total	\$ 746,184	\$ 776,682	\$ 776,682	\$ 827,652
Maintenance & Operation				
43110 Contractual services	\$ 10,653	\$ 17,500	\$ 17,500	\$ 17,500
44450 Postage	-	1,000	1,000	1,000
44550 Travel	-	308	308	300
44650 Training	-	286	286	286
44800 Membership and dues	1,064	900	900	800
45250 Office supplies	-	1,200	1,200	1,200
45350 General supplies	5,778	-	-	-
45681 Business meetings	-	1,000	1,000	1,000
45682 Miscellaneous	-	1,000	1,000	1,108
46009 ITD service charge	36,159	49,484	49,484	52,770
46011 Liability Insurance	24,876	27,949	27,949	46,936
Maintenance & Operation Total	\$ 78,530	\$ 100,627	\$ 100,627	\$ 122,900
Total	\$ 824,714	\$ 877,309	\$ 877,309	\$ 950,552

Finance

**General Fund - Accounts Payable
(1010 - 3504)**

	Actual 2021-22	Adopted 2022-23	Revised 2022-23	Adopted 2023-24
Salaries & Benefits				
Salaries	\$ 320,736	\$ 395,590	\$ 395,590	\$ 407,048
Hourly wages	11,490	11,610	11,610	11,610
Benefits	48,474	63,188	63,188	78,633
PERS Retirement	128,775	151,687	151,687	158,182
PERS Cost Sharing	(11,444)	(11,378)	(11,378)	(8,521)
Salaries & Benefits Total	\$ 498,031	\$ 610,697	\$ 610,697	\$ 646,952
Maintenance & Operation				
44450 Postage	\$ 4,886	\$ 7,500	\$ 7,500	\$ 7,500
44650 Training	280	171	171	300
44800 Membership and dues	-	695	695	695
45250 Office supplies	1,433	8,000	8,000	2,370
45350 General supplies	3,384	1,000	1,000	4,500
45681 Business meetings	-	200	200	200
45682 Miscellaneous	-	500	500	500
46009 ITD service charge	24,753	36,574	36,574	38,140
46011 Liability Insurance	16,458	21,162	21,162	35,584
Maintenance & Operation Total	\$ 51,194	\$ 75,802	\$ 75,802	\$ 89,789
Total	\$ 549,225	\$ 686,499	\$ 686,499	\$ 736,741

Department Budgets

Finance

General Fund - Budget (1010 - 3505)

	Actual 2021-22	Adopted 2022-23	Revised 2022-23	Adopted 2023-24
Salaries & Benefits				
Salaries	\$ 543,855	\$ 706,842	\$ 706,842	\$ 611,344
Benefits	82,323	97,564	97,564	122,956
PERS Retirement	212,518	216,012	216,012	233,038
PERS Cost Sharing	(19,248)	(16,205)	(16,205)	(11,751)
Salaries & Benefits Total	\$ 819,448	\$ 1,004,213	\$ 1,004,213	\$ 955,587
Maintenance & Operation				
43110 Contractual services	\$ 130,946	\$ 68,000	\$ 68,000	\$ 68,000
44550 Travel	-	925	925	925
44650 Training	-	571	571	571
44800 Membership and dues	-	1,000	1,000	1,000
45250 Office supplies	-	1,000	1,000	1,000
46009 ITD service charge	33,137	47,096	47,096	49,080
46011 Liability Insurance	26,968	29,936	29,936	51,965
Maintenance & Operation Total	\$ 191,051	\$ 148,528	\$ 148,528	\$ 172,541
Total	\$ 1,010,499	\$ 1,152,741	\$ 1,152,741	\$ 1,128,128

Department Budgets

Finance

General Fund - Accounting (1010 - 3506)

	Actual 2021-22	Adopted 2022-23	Revised 2022-23	Adopted 2023-24
Salaries & Benefits				
Salaries	\$ 691,456	\$ 936,754	\$ 856,754	\$ 925,790
Overtime	14,454	9,817	9,817	9,965
Hourly wages	44,804	-	-	-
Benefits	132,082	216,486	216,486	204,637
PERS Retirement	308,425	337,526	337,526	352,796
PERS Cost Sharing	(25,634)	(25,318)	(25,318)	(20,206)
Salaries & Benefits Total	\$ 1,165,587	\$ 1,475,265	\$ 1,395,265	\$ 1,472,982
Maintenance & Operation				
43110 Contractual services	\$ 134,718	\$ 116,940	\$ 196,940	\$ 131,500
44450 Postage	1,245	2,800	2,800	1,300
44550 Travel	-	802	802	802
44650 Training	1,105	2,286	2,286	2,286
44760 Regulatory	23,039	30,000	30,000	27,000
44800 Membership and dues	-	500	500	1,100
45250 Office supplies	302	300	300	300
45350 General supplies	-	3,000	3,000	400
45400 Reports and publications	71	3,000	3,000	3,000
45682 Miscellaneous	1,195	1,400	1,400	1,400
46009 ITD service charge	50,872	68,374	68,374	76,310
46011 Liability Insurance	37,249	47,284	47,284	79,537
Maintenance & Operation Total	\$ 249,796	\$ 276,686	\$ 356,686	\$ 324,935
Total	\$ 1,415,383	\$ 1,751,951	\$ 1,751,951	\$ 1,797,917

Department Budgets

Finance

General Fund - Payroll (1010 - 3507)

	Actual 2021-22	Adopted 2022-23	Revised 2022-23	Adopted 2023-24
Salaries & Benefits				
Salaries	\$ 347,641	\$ 420,222	\$ 420,222	\$ 409,752
Overtime	641	-	-	-
Benefits	87,642	104,587	104,587	102,221
PERS Retirement	145,054	157,334	157,334	156,035
PERS Cost Sharing	(11,999)	(11,802)	(11,802)	(9,121)
Salaries & Benefits Total	\$ 568,979	\$ 670,341	\$ 670,341	\$ 658,887
Maintenance & Operation				
43110 Contractual services	\$ 335	\$ -	\$ -	\$ -
44120 Repairs to office equipment	-	1,000	1,000	1,000
44450 Postage	1,192	1,100	1,100	1,100
44550 Travel	-	618	618	500
44650 Training	205	571	571	500
45250 Office supplies	220	500	500	500
45350 General supplies	399	500	500	689
45681 Business meetings	-	500	500	500
45682 Miscellaneous	-	500	500	500
46009 ITD service charge	31,773	41,734	41,734	45,490
46011 Liability Insurance	17,245	21,884	21,884	34,832
Maintenance & Operation Total	\$ 51,369	\$ 68,907	\$ 68,907	\$ 85,611
Total	\$ 620,348	\$ 739,248	\$ 739,248	\$ 744,498

Department Budgets

Finance

General Fund - Billing and Collection (1010 - 3508)

	Actual 2021-22	Adopted 2022-23	Revised 2022-23	Adopted 2023-24
Salaries & Benefits				
Salaries	\$ 304,345	\$ 255,429	\$ 255,429	\$ 261,591
Benefits	58,332	82,537	82,537	68,312
PERS Retirement	119,327	96,536	96,536	99,429
PERS Cost Sharing	(10,840)	(7,242)	(7,242)	(5,400)
Salaries & Benefits Total	\$ 471,164	\$ 427,260	\$ 427,260	\$ 423,932
Maintenance & Operation				
43110 Contractual services	\$ 50,002	\$ 54,600	\$ 54,600	\$ 54,600
44550 Travel	-	370	370	-
44650 Training	35	115	115	485
44800 Membership and dues	150	200	200	200
45250 Office supplies	-	200	200	200
46009 ITD service charge	28,747	37,704	37,704	36,370
46011 Liability Insurance	15,099	13,408	13,408	22,237
Maintenance & Operation Total	\$ 94,033	\$ 106,597	\$ 106,597	\$ 114,092
Total	\$ 565,197	\$ 533,857	\$ 533,857	\$ 538,024

Department Budgets

Finance

Personnel Classification Detail

Classification	Actual 2021-22	Adopted 2022-23	Revised 2022-23	Adopted 2023-24
Salaried Positions				
Accountant I	3.00	3.00	3.00	3.00
Accountant II	3.40	3.40	3.40	3.40
Accounting Manager	1.55	1.55	1.55	1.55
Accounting Services Specialist	1.00	1.00	-	-
Accounts Payable Supervisor	1.00	0.60	1.00	1.00
Accounts Payable Technician II	2.00	2.00	2.00	2.00
Accounts Payable Technician III	0.60	1.00	0.60	0.60
Billing & Collections Administrative Supervisor	1.00	1.00	1.00	1.00
Billing & Collections Specialist	1.00	1.00	1.00	1.00
Billing & Collections Technician	1.00	1.00	1.00	1.00
Budget Analyst	0.80	2.80	1.00	-
Budget Associate	-	-	1.00	2.00
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	-	-	-
Director of Finance and Information Technology	0.50	0.50	0.50	0.50
Financial Applications Administrator	1.00	1.00	1.00	1.00
Financial Applications Manager	-	-	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	-	-	-
Internal Auditor**	1.00	-	-	-
Payroll Specialist I	2.00	2.00	2.00	1.00
Payroll Specialist II	2.00	2.00	-	-
Payroll Specialist III	-	-	2.00	3.00
Purchasing Coordinator	1.00	1.00	1.00	1.00
Sr Accounting Services Specialist	1.00	1.00	1.00	1.00
Sr Budget Analyst	2.00	-	1.80	1.80
Sr Financial Applications Analyst	1.00	1.00	-	-
Sr Internal Auditor**	2.00	-	-	-
Total Salaried Positions	41.85	36.85	36.85	36.85
Hourly Positions				
Hourly City Worker	0.28 (1)	0.31 (1)	0.31 (1)	0.35 (1)
Total Hourly FTE Positions	0.28	0.31	0.31	0.35
Finance Total	42.13	37.16	37.16	37.20

Notes:

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

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