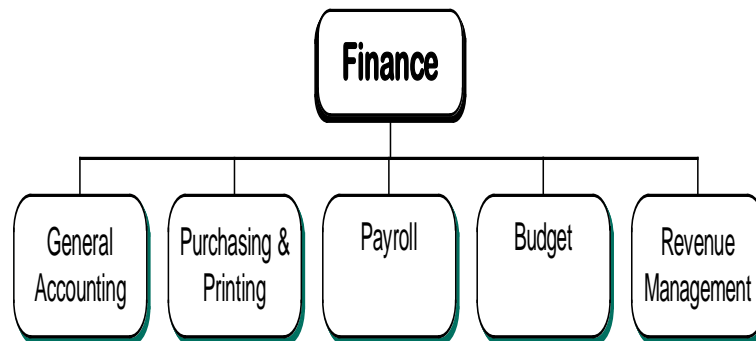


FINANCE

Mission Statement

It is the mission of the Finance Department to manage and maintain financial records in conformity with generally accepted accounting principles and in compliance with State and Federal laws. The Department develops and maintains effective and efficient financial planning, reporting and central support systems in order to support the operating departments in achieving their program objectives. The Department also provides the City Council, City Manager, and other City staff with financial information; provides quality service to the City's customers, and safeguards the City's assets.

Organization Chart



Department Description

The Department develops and maintains effective financial planning, reporting, and central support systems in order to assist operating departments in achieving their program objectives. The department consists of six divisions comprised of Finance Administration, Accounting, Payroll, Budget, Purchasing & Printing Services, and Revenue Management. The department is responsible for reviewing all City Council actions and amendments with a fiscal impact. The City's Budget has been recognized by both California Society of Municipal Finance (CSMFO), as well as the Government Finance Officers Association (GFOA) for the annual operating budget awards. The City Comprehensive Annual Financial Report (CAFR) has been submitted for the GFOA award, per the completed audit for FY 2006-07. The department is responsible for the monitoring of over 136 funds citywide. Payroll processes on average 899 paychecks over 26 pay periods. The Purchasing Division is responsible for all City's purchases, as well as providing mail and printing services to all City departments. Revenue Management collects \$184 million annually, in addition to accepting over 9,500 business licenses per year .

Department Summary

Program	FY 2006-07 Actuals	FY 2007-08 Budget	FY 2008-09 Adopted	Adopted Net Change
Finance Admin	80,237	117,588	93,511	(24,077)
Accounting	194,811	228,312	134,360	(93,952)
Payroll	117,463	129,672	99,309	(30,363)
Budget	62,486	57,876	57,815	(61)
Printing Services	81,047	109,691	85,791	(23,900)
Mail	34,740	36,311	54,512	18,201
Charges to Other Depts.	(116,302)	(172,132)	(140,303)	31,829
Purchasing Services	137,723	117,121	123,742	6,621
Revenue Mgmt	219,247	331,072	253,346	(77,726)
TOTAL	\$811,452	\$955,511	\$762,083	(\$193,428)

Fiscal Year 2008 - 09 Service Level Changes

Senior Accountant: This vacant position will be eliminated. Job responsibilities and duties will be assigned to other staff within the accounting division.

Accounting Technician: This vacant position will be eliminated. Job responsibilities and duties will be assigned to other staff within the accounting division.

Operational Expenses: The Finance department has made significant reductions in several operational accounts.

Business License Specialist: This position will be eliminated. Job responsibilities and duties will be assigned to part time personnel within the Revenue Management and Business license divisions.

Department Supplemental Requests

The Finance Department has requested no supplemental requests for this fiscal year.

City Council Strategic Goals

Goal #	Goal Description
1-4	Budget for systematic replacement, including realistic depreciation amount, for utilities of water and sewer lines.
1-10	Build Police Department Building.

- 2-1 Develop sustainable housing development strategy and tie to a fee structure, which relates to parks, police, and surrounding communities. Work with PUSD if fees to change (CC).
- 2-5 Identify and assess all current programs for effectiveness. Modify existing programs as needed and develop new programs.
- 2-12 Investigate private and city services to eliminate duplication. Identify potential services that may be contracted.
- 3-3 Research moves and business plans of our local businesses. Prepare yearly recap report of businesses gained and lost, square footage, jobs, and revenue generation. Report to be presented to Council yearly.
- 3-8 Investigate money making opportunities relating to existing city services, ie., library, police, parks.
- 4-1 Promote staff participation in maintaining positive city appearance, stressing personal accountability.

Adopted Expenditures for Fiscal Year Ending 06/30/2009

FUND 101 General Fund

	2006-2007 YEAR-END ACTUALS	2007-2008 ADOPTED BUDGET	2007-2008 YEAR-END ESTIMATE	% BUD VS EST	2008-2009 ADOPTED BUDGET	% BUDGET CHANGE
DEPT 1100 All Finance						
101-1100-51001 Salaries-Mgmt/Confidential	668,993.01	746,920	671,775	90%	687,604	8-%
101-1100-51003 Salaries-General Service	428,129.47	489,319	462,578	95%	465,046	5-%
101-1100-51040 Hourly	18,452.22	15,600	0	0%	67,881	335%
101-1100-51041 Overtime - Gen Svc	309.76	500	500	100%	500	0%
101-1100-51055 Temporary Agency Svcs	22,771.59	35,000	54,521	156%	0	100-%
101-1100-51059 Retirement/Termination Payout	401.76	12,500	13,451	108%	0	100-%
101-1100-51060 Bilingual Pay	800.16	800	800	100%	800	0%
101-1100-51075 Sick Leave/Vac Buyback	13,586.77	14,180	12,939	91%	14,075	1-%
101-1100-51800 Benefits-Non Sworn	395,633.77	453,516	403,729	89%	390,203	14-%
101-1100-51860 Benefits-Hourly	269.06	226	0	0%	988	337%
Total Personnel	1,549,347.57	1,768,561	1,620,293	92%	1,627,097	8-%
101-1100-52060 Office Supplies	20,527.69	17,350	16,400	95%	17,600	1%
101-1100-52063 Postage	24,708.66	21,565	22,590	105%	22,590	5%
101-1100-52064 Printing & Copying	21,666.37	13,600	24,200	178%	21,200	56%
101-1100-52080 Other Expense	698.96	25,000	10,000	40%	8,500	66-%
101-1100-52090 Mileage Reimbursement	444.57	350	298	85%	300	14-%
101-1100-52130 Prof Development - Training	4,922.60	5,150	4,725	92%	1,275	75-%
101-1100-52140 Dues & Subscriptions	2,337.20	4,025	3,633	90%	4,092	2%
101-1100-52191 Advertising	107.49	0	0	N/A	0	N/A
101-1100-52285 Controllable Contract Services	6,525.65	49,150	53,647	109%	4,650	91-%
101-1100-52286 Auction Expenses	396.10	370	370	100%	370	0%
101-1100-52402 Small Tools & Equipment	19,361.89	1,200	6,955	580%	1,600	33%
101-1100-52403 Computer Related Acquisitions	2,572.12	4,500	6,076	135%	4,500	0%
101-1100-52430 Other Supplies/Materials	10,839.20	11,500	11,500	100%	11,500	0%
101-1100-52581 Office Equip Maint/Repair	3,678.30	7,852	4,727	60%	5,227	33-%
Total Controllable Exp	118,786.80	161,612	165,121	102%	103,404	36-%
101-1100-52081 Off-Site Storage	4,613.10	4,500	4,500	100%	4,500	0%
101-1100-52160 Pub, Print Ord/Res/Legals	96.25	200	100	50%	200	0%
101-1100-52180 Audit Services	35,820.40	33,000	33,710	102%	34,440	4%
101-1100-52274 Required Contract Services	19,854.77	24,350	24,350	100%	24,350	0%
101-1100-52390 Uniform Service	724.65	520	520	100%	600	15%
101-1100-52572 Lease Equipment-Citywide	21,541.48	26,444	26,444	100%	26,444	0%
101-1100-58920 Uncollectible Accounts	6,689.72	0	0	N/A	0	N/A
Total Required Exp	89,340.37	89,014	89,624	101%	90,534	2%
101-1100-52121 Telephone Service Expense	14,029.88	6,423	4,712	73%	5,016	22-%
101-1100-52126 Tel Moves/Changes/Equip	124.74	0	1,594	N/A	0	N/A
101-1100-52128 Cellular/Pagers	1,722.58	1,860	1,850	99%	1,860	0%
Total Utilities	15,877.20	8,283	8,156	98%	6,876	17-%
101-1100-52185 Info Systems Allocation	73,585.00	69,336	69,336	100%	55,612	20-%
101-1100-52236 Claims Exp - Unemployment	0.00	0	0	N/A	1,391	N/A
101-1100-52237 Claims Exp - WC	0.00	52,652	49,042	93%	28,335	46-%
101-1100-52245 Ins - Liability	13,618.00	34,729	34,729	100%	26,266	24-%
101-1100-52246 Ins - Unemployment	2,432.00	2,452	2,452	100%	1,390	43-%

Adopted Expenditures for Fiscal Year Ending 06/30/2009

FUND 101 General Fund

	2006-2007 YEAR-END ACTUALS	2007-2008 ADOPTED BUDGET	2007-2008 YEAR-END ESTIMATE	% BUD VS EST	2008-2009 ADOPTED BUDGET	% BUDGET CHANGE
101-1100-52247 Ins - Workers' Compensation	34,210.00	25,375	25,375	100%	21,214	16-%
101-1100-52420 Fleet Operation	7,556.00	6,867	6,867	100%	5,826	15-%
Total Alloc Costs & Self Ins	131,401.00	191,411	187,801	98%	140,034	27-%
101-1100-59950 Recovered Costs	(116,302.04)	(172,152)	(141,974)	82%	(140,303)	19-%
101-1100-59970 Recovered Costs-Admin Svc Chg	(996,998.70)	(1,091,218)	(1,005,299)	92%	(1,065,559)	2-%
Total Recovered Cost	(1,113,300.74)	(1,263,370)	(1,147,273)	91%	(1,205,862)	5-%
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TOTAL All Finance	811,452.20	955,511	923,722	97%	762,083	20-%

DIVISION SECTIONS

FINANCE - Administration (1101)**Department: 1100****Fund:****General - 101****Fiscal Year 2008- 09 Adopted Budget**

	Expense	Revenue	Exp Less Rev	Allocated Staff
General Funds	224,252	2,150	222,102	1.37
Recovered Costs	(130,741)	-	(130,741)	
Total	\$93,511	\$2,150	\$91,361	1.37

Program Description

The Finance Administration program consists of the Finance Director who provides direction and support to all Finance Department functions. Those operations include accounting services for all City operations, payroll processing, City budget preparation, central purchasing, mail services and revenue management including the business license function.

Program Responsibilities

- The Finance Administration division is responsible for the general administration of all divisions within the Finance Department. Specific areas covered under this realm include; Budget administration, Debt administration, Training, and City Council report review for fiscal impact and content. In addition the department reviews the effectiveness of financial processes to ensure services are provided in ways the organization values, oversight of all divisions including the annual audit, as well as annually updates and disseminates Finance training manuals and PowerPoint presentations.

Service Level Changes

There are no service level changes to report for this program.

FINANCE - Accounting (1110)**Department: 1100****Fund:****General - 101****Fiscal Year 2008- 09 Adopted Budget**

	Expense	Revenue	Exp Less Rev	Allocated Staff
General Funds	322,214	-	322,214	2.25
Recovered Costs	(187,854)	-	(187,854)	
Total	\$134,360	-	\$134,360	2.25

Program Description

Accounting Services provides accounting for all City Departments and functions, including enterprise activities and the Redevelopment Agency. These services include accounts payable, accounts receivable, fixed asset tracking, budgetary reports, grants accounting/reporting and annual and other financial reporting as required.

Program Responsibilities

- Accounts payable is responsible for 30,000 checks per year, Accounts receivable processes 600 invoices per year, and General accounting is responsible for 136 funds citywide.
- Other responsibilities of the Accounting Division include Fixed Asset tracking, RDA & Grant accounting, Housing program accounting services, Audit coordination, and Lease & debt service tracking.
- The Accounting division is annually responsible for completing the annual audit by December 31st in order to submit the financial report for the GFOA financial award. The Audit for FY 2006-07 has been completed and has been submitted for the GFOA award.

Service Level Changes

Senior Accountant: This vacant position will be eliminated. Job responsibilities and duties will be assigned to other staff within the accounting division.

Accounting Technician: This vacant position will be eliminated. Job responsibilities and duties will be assigned to other staff within the accounting division.

FINANCE - Payroll (1115)**Department: 110****Fund:****General - 101****Fiscal Year 2008- 09 Adopted Budget**

	Expense	Revenue	Exp Less Rev	Allocated Staff
General Funds	\$238,157	-	\$238,157	3.00
Recovered Costs	(138,848)	-	(138,848)	
Total	\$99,309	-	\$99,309	3.00

Program Description

The Payroll program is responsible for timely issuance of the bi-weekly payroll and other special payrolls as required. In addition, all health, dental, vision, life, LTD and 125 Flex Plan monthly billings are reconciled for payment by Payroll personnel. Payroll also balances and prepares reports for all Deferred Compensation (457) plans, PERS retirement reports, and all required tax reporting. This division also verifies employment for home loan applications. The payroll division is responsible for processing direct deposits and all garnishments.

Program Responsibilities

- Administer and process pay checks for an average 889 employees across 26 pay periods
- Administer 23 different benefit plans
- Responsible for the reporting and processing of Retirement and Deferred Compensation.
- Report annual payroll information, administer post employment benefits.
- Maintain the payroll system.
- Maintain the record retention of payroll information.
- Approximately 60-75 employment verification are conducted annually.
- 745 Direct Deposits are processed per pay period
- Documented policies and procedures are kept current and new ones are submitted for inclusion in department Policies and Procedures manual.
- Assist City Departments in learning how to utilize the information available through the Payroll system upon request.

Service Level Changes

There are no service level changes to report for this program.

FINANCE - Budget (1120)**Department: 1100****Fund:****General - 101****Fiscal Year 2008- 09 Adopted Budget**

	Expense	Revenue	Exp Less Rev	Allocated Staff
General Funds	\$138,648	-	\$138,648	1.00
Recovered Costs	(80,833)	-	(80,833)	
Total	\$57,815	-	\$57,815	1.00

Program Description

The Budget Program is responsible for the preparation and production of the City's annual operating budget as well as the ongoing administration of the budget throughout the year. Requests for budget adjustments are reviewed for compliance with City Municipal Code provisions, and budget amendments, as authorized by the City Council, are processed. Citywide expenditures are monitored throughout the year, and direction and assistance is provided to all City Departments in the preparation and execution of the City's adopted fiscal plan. In addition, special financial reports, performance measures, and surveys are also prepared, as is the calculation of the annual Gann Appropriations Limit.

Program Responsibilities

- Budget development
- Budget monitoring and tracking
- Training and interdepartmental assistance
- Document preparation
- Special projects
- Performance Based Budgeting
- Service Efforts and Accomplishments Document

Service Level Changes

Operational Expenses: The Budget division has made significant reductions in several operational accounts.

FINANCE - Printing Services (1140)**Department: 1100****Fund:****General - 101****Fiscal Year 2008- 09 Adopted Budget**

	Expense	Revenue	Exp Less Rev	Allocated Staff
General Funds	85,791	-	85,791	0.33
Recovered Costs	(85,791)	-	(85,791)	
Total	-	-	-	0.33

Program Description

The Printing Services division provides printing services to all City departments. The majority of printing services requested by City departments is provided by an outside company under an agreement with the Pomona Unified School District. Additionally, the City Clerk has assumed printing of Council agenda items.

Program Responsibilities

- This division provides printing services to all City departments. The majority of printing services requested by City departments is provided by an outside company under an agreement with the Pomona Unified School District.

Service Level Changes

There are no service level changes to report for this program.

FINANCE- Mail Services (1145)**Department: 1100****Fund:****General - 101****Fiscal Year 2008 - 09 Adopted Budget**

	Expense	Revenue	Exp Less Rev	Allocated Staff
General Funds	54,512	-	54,512	0.67
Recovered Costs	(54,512)	-	(54,512)	
Total	-	-	-	0.67

Program Description

The Mail Services Program provides effective and efficient mail room service for all City departments.

Program Responsibilities

- Sort and distribute all incoming mail
- Process all outgoing general mail
- Process all outgoing utility mail (funded by Utility Services)
- Process all Council mailings
- Maintain related supplies and knowledge of postal regulations
- Process and receive overnight and other special delivery mail/package services
- Work with post office personnel so that most cost-effective means of mail distribution can be accomplished.

Service Level Changes

There are no service level changes to report for this program.

FINANCE - Purchasing (1150)**Department: 1100****Fund:****General - 101****Fiscal Year 2008- 09 Adopted Budget**

	Expense	Revenue	Exp Less Rev	Allocated Staff
General Funds	298,232	-	298,232	3.00
Recovered Costs	(174,490)	-	(174,490)	
Total	\$123,742	-	\$123,742	3.00

Program Description

The Purchasing Services Program provides for the procurement of supplies, services and equipment for various City departments as the lowest available cost. The duties performed include the operation of a warehouse which maintains a perpetual inventory of supplies and equipment based on common usage items. This service provides a flow of supplies and materials needed in the day-to-day operation of the operating departments. In addition, auctions and/or other approved procedures are conducted to dispose of surplus City property.

Program Responsibilities

- Central purchasing is responsible for 3,400 purchases annually.
- RFP bid packet development and processing
- Warehouse operations
- Pickup and delivery services
- Inventory control
- Printing and mail service oversight
- Establish annual contracts which will provide discount pricing on volume purchases of supplies, services and equipment for City departments.

Service Level Changes

There are no service level changes to report for this program.

FINANCE - Revenue Management (1160)**Department: 1100****Fund:****General - 101****Fiscal Year 2008- 09 Adopted Budget**

	Expense	Revenue	Exp Less Rev	Allocated Staff
General Funds	606,139	-	606,139	6.55
Recovered Costs	(352,793)	-	(352,793)	
Total	\$253,346	-	\$253,346	6.55

Program Description

The Revenue Management Division performs cashiering services for the City's water utility and accepts a variety of other payments; while tracking and processing all revenues from the Utility User Tax, Transient Occupancy Taxes, and Vehicle Parking District receipts. This Division also administers the City's Business Licensing program, including the collection and audit of associated fees. Finally, the Division also has responsibility to maintain the City's primary banking relationship, and processes returned checks Citywide.

Program Responsibilities

- Collect and review \$184,000,000 revenue annually
- Cashiers provide customer service to 200+ customers per day
- Approximately 15,000 utility bills are collected and processed per month
- Administrator of approximately \$20,000,000 per year in Utility and Transient Occupancy Taxes
- 9,500 businesses licensed and/or renewed per year
- 5,000 field inspections and licensing compliance operations per year
- Acts as the City's primary interface for the provision of banking services
- Provide Banking services
- Process +/- \$55,000 worth of Vehicle Parking District receipts per year.
- Continue to accelerate and expand co-operation with other departments and divisions, especially in those areas with the potential to result in revenue growth and/or retention.
- Assume a lead role, by working with other government agencies and associations, in order to pro-actively reposed to anticipated statewide legal challenges to the Utility Users Tax collected with respect for telecommunications services.

Service Level Changes

Operational Expenses: The Revenue Management division has made significant reductions in several operational accounts.

Business License Specialist: This position will be eliminated. Job responsibilities and duties will be assigned to part time personnel within the Revenue Management and Business license divisions.