Finance Department

Provide professional financial and accounting information support to City Departments to facilitate fiscal and organizational decisions by departments in achieving their goals and objectives.

Expenditures	FY 07-08 Actual	FY 08-09 Projected	FY 09-10 Budget	FY 10-11 Forecast
Personnel Services			$ 1,571,220	$ 1,586,940
Contractual Services			615,820	615,820
Materials & Supplies			82,620	84,270
Capital Outlay			-	-
Fixed Charges			165,210	165,210
Debt Service			-	-
Total			**$ 2,434,870**	**$ 2,452,240**

Revenues	FY 07-08 Actual	FY 08-09 Projected	FY 09-10 Budget	FY 10-11 Forecast
Property Tax				
Other Local Taxes				
Licenses & Permits				
Fines & Forfeitures				
Use of Money & Property				
Revenue from Other Agencies				
Fees for Service				
Total				

Net General Fund Cost (NGFC)				

Authorized Positions			**15**	**15**

Department Overview

The Finance Department manages the financial planning and accounting for the City, including revenue forecasting and expenditure control. The department also provides payroll services, purchasing, accounts payable, business license, parking citation payment processing, and administration of the City's outstanding debt obligations, and acts in a fiduciary capacity for assessment districts. The department assists the City Manager in the preparation of the Annual Program Performance Budget, invests City funds for both short and long-term purposes, and provides cash management services for the City in support of the elected City Treasurer. The department is also responsible for the completion of the annual audit of all City funds, and related compliance audits for gas tax, single audit federal funds, Measure B, and the coordination of audits of the City's component units - Alameda Municipal Power (AMP) and Housing Authority (HA), under the auspices of the elected City Auditor.

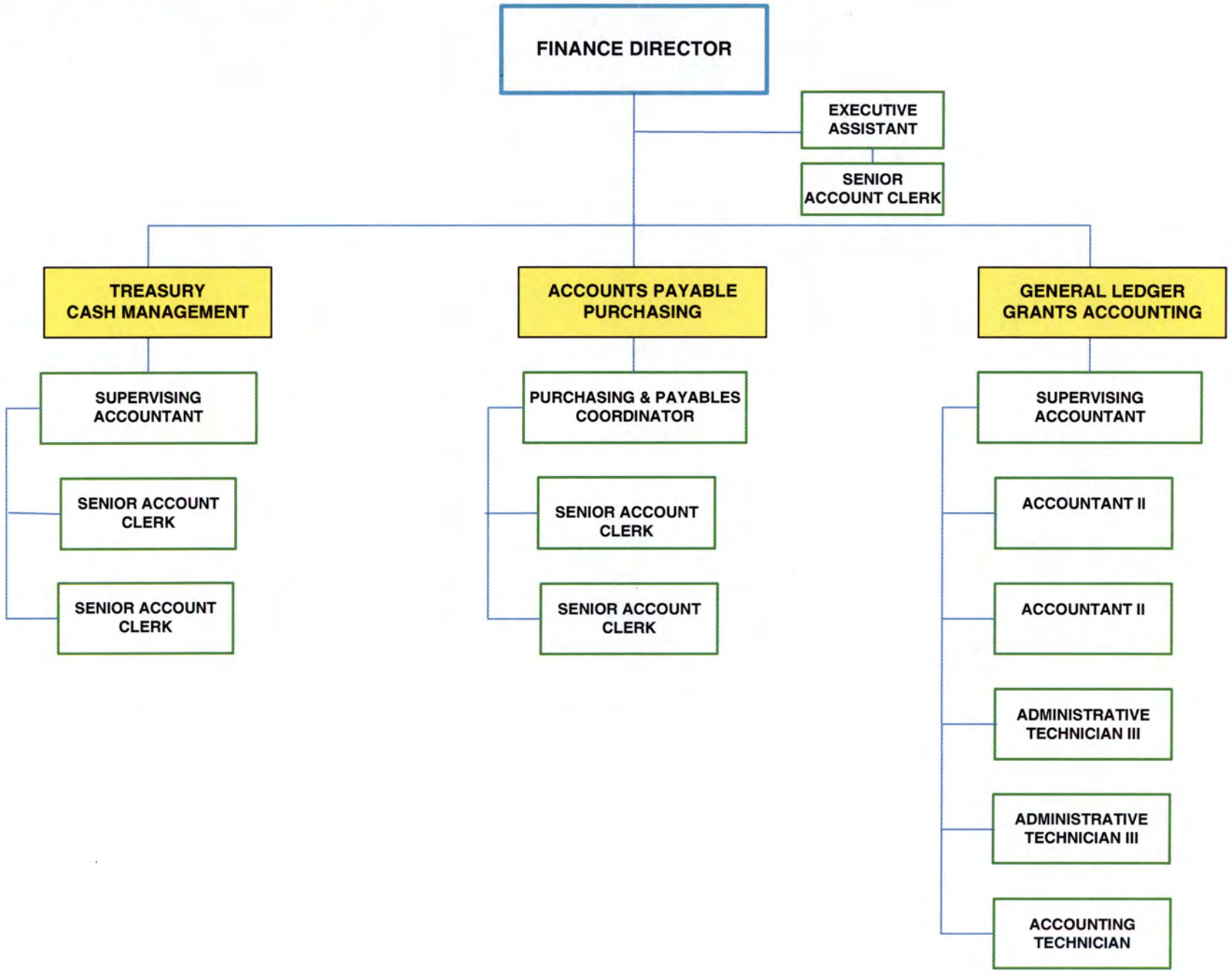
Goals

- Manage the financial resources of the City consistent with financial policies and budget principles established by the City Council.
- Provide accurate and timely budget and financial reports to City departments to assist in meeting departmental missions.
- Ensure sound budget and expenditure control oversight and reporting of the City's funds to protect the fiduciary interest of the community.
- Administer all City expenditures in conformance with municipal code requirements for processing contracts and payables.
- Establish sound and productive working relationships with the City's elected Treasurer and Auditor, as required by City Charter.

Workplan Highlights

- Received the Government Finance Officers Association's award for "Excellence in Financial Reporting" for the FY07-08 Comprehensive Annual Financial Report.
- Analyzed funding requirements for Other Post-Employment Benefits (OPEB) other than pensions, converting the City's 1079/1082 liability plans to assets, assisting in the pre-funding of the OPEB liability.
- Completed department reorganization to improve customer service to departments in accounting, budgeting and financial reporting, as well as major space planning and reorganization, to improve efficiency in program supervision and customer service.
- Implemented initial year of program-performance-based budget, in conjunction with City Manager's Office, including revised quarterly financial reports.
- Completed management audit and analysis of all funds and financial reporting systems implementing a revised quarterly revenue and expenditure reporting system to City Manager and City Council.
- Revised and expanded quarterly sales tax reports to geographical and industrial indexes and revised quarterly treasury report to include reporting on all cash held.

Finance Department



FINANCE - Administration

Program Description This program is responsible for the management of the City's finance and treasury functions, including financial oversight and administration of all City, Community Improvement Commission (CIC), and Alameda Reuse and Redevelopment Authority (ARRA) funds and accounts. This program also supports budget development as directed by the City Manager's Office, and oversees the management and supervision of all Finance department programs and staff to further the department's mission.

EXPENDITURE SUMMARY

	FY 07-08 Actual	FY 08-09 Projected	FY 09-10 Budget	FY 10-11 Forecast
Expenditure Category				
Personnel Services			$ 391,930	$ 395,850
Contractual Services			88,080	88,080
Materials & Supplies			13,200	13,460
Capital Outlay			-	-
Fixed Charges			58,430	58,430
Debt Service			-	-
Total			**$ 551,640**	**$ 555,820**

PERSONNEL SUMMARY

	FY 07-08 Actual	FY 08-09 Projected	FY 09-10 Budget	FY 10-11 Forecast
Position				
Finance Director			1.00	1.00
Executive Assistant			1.00	1.00
Senior Account Clerk			1.00	1.00
Total			**3.00**	**3.00**

KEY OBJECTIVES

- Complete annual operating and capital budget for adoption by June 30.
- Assist City Manager and City Council in financial planning for program performance measurements.
- Update Master Fee Resolution annually.
- Prepare quarterly mid-year budget, cash management and sales tax reports for City Manager and City Council.
- Submit the FY10-11 budget to the Government Finance Officers Association for the "Operational Budgeting Award."
- Develop a Finance Department Policy and Procedures Manual.

PERFORMANCE INDICATORS

	FY 07-08	FY 08-09	FY 09-10	FY 10-11
• Budgets adopted			1	1
• Financial reports issued			6	6
• Quarterly reports completed			12	12
• Budget amendments authorized			12	12

FINANCE - General Accounting

Program Description The General Accounting Program's responsibilities include general fund accounting, financial reporting, payroll, fixed asset management, debt service administration, and audits of all City funds. The City Auditor, who is elected to a four-year term, completes an independent audit of all funds, annually, as well as special audits as required by State law. The City contracts with an independent audit firm for this work to develop a comprehensive audit of all City funds and that of its component units.

EXPENDITURE SUMMARY

	FY 07-08 Actual	FY 08-09 Projected	FY 09-10 Budget	FY 10-11 Forecast
Expenditure Category				
Personnel Services			$ 574,560	$ 580,310
Contractual Services			175,290	175,290
Materials & Supplies			1,500	1,530
Capital Outlay			-	-
Fixed Charges			73,310	73,310
Debt Service			-	-
Total			**$ 824,660**	**$ 830,440**

PERSONNEL SUMMARY

	FY 07-08 Actual	FY 08-09 Projected	FY 09-10 Budget	FY 10-11 Forecast
Position				
City Auditor			Elected	Elected
Supervising Accountant			1.00	1.00
Accountant II			2.00	2.00
Administrative Technician III			2.00	2.00
Accounting Technician*			1.00	1.00
Total			**6.00**	**6.00**

* Position is assigned to the Finance Department but funded by Economic Development.

KEY OBJECTIVES

- Provide monthly revenue and expenditure information to all departments by the 10th of the following month.
- Complete annual audits for the City, Community Improvement Commission, and Alameda Reuse and Redevelopment Authority by November 30.
- Monitor and record debt service activity, and reconcile with trustee statements monthly.
- Secure the Government Finance Officers Association's award for "Excellence in Financial Reporting" for the FY08-09 Comprehensive Annual Financial Report.

FINANCE - General Accounting (Cont.)

PERFORMANCE INDICATORS

	FY 07-08	FY 08-09	FY 09-10	FY 10-11
• Payroll checks issued			22,451	22,226
• Audits completed			11	11
• W-2's issued			1,120	1,108
• Journal entries processed			1,300	1,313
• Bond issues monitored			13	13

FINANCE - Accounts Payable/Purchasing

Program Description The Accounts Payable/Purchasing program processes City purchase orders for departments, issuing checks and 1099s as necessary and in compliance with City ordinances and department policies. This program also oversees and enforces City travel, vehicle and credit card policies, ensuring that all purchasing expenditures are within budget.

EXPENDITURE SUMMARY

	FY 07-08 Actual	FY 08-09 Projected	FY 09-10 Budget	FY 10-11 Forecast
Expenditure Category				
Personnel Services			$ 261,240	$ 263,850
Contractual Services			4,850	4,850
Materials & Supplies			1,500	1,530
Capital Outlay			-	-
Fixed Charges			25,800	25,800
Debt Service			-	-
Total			**$ 293,390**	**$ 296,030**

PERSONNEL SUMMARY

	FY 07-08 Actual	FY 08-09 Projected	FY 09-10 Budget	FY 10-11 Forecast
Position				
Purchasing & Payables Coordinator			1.00	1.00
Senior Account Clerk			2.00	2.00
Total			**3.00**	**3.00**

KEY OBJECTIVES

- Process accounts payable invoices within 15 days of receipt 95% of the time.
- Update Purchasing Policy and Procedures manual.
- Issue 1099s by January 31.

PERFORMANCE INDICATORS

	FY 07-08	FY 08-09	FY 09-10	FY 10-11
• Warrant registers issued			24	24
• Accounts payable checks issued			11,800	11,850
• 1099s issued			230	225
• Purchase orders issued			3,100	3,150

FINANCE - Treasury/Cash Management

Program Description The Treasury/Cash Management program is responsible for collection of invoices for services and fees, balancing and posting all cash receipts for the City and reporting on sales tax received. This program also manages the investment portfolio of the City in conformance with state and local ordinances in cooperation with the City Treasurer, who is elected to a four year term.

EXPENDITURE SUMMARY

	FY 07-08 Actual	FY 08-09 Projected	FY 09-10 Budget	FY 10-11 Forecast
Expenditure Category				
Personnel Services			$ 160,940	$ 162,550
Contractual Services			264,060	264,060
Materials & Supplies			1,500	1,530
Capital Outlay			-	-
Fixed Charges			2,910	2,910
Debt Service			-	-
Total			**$ 429,410**	**$ 431,050**

PERSONNEL SUMMARY

	FY 07-08 Actual	FY 08-09 Projected	FY 09-10 Budget	FY 10-11 Forecast
Position				
City Treasurer			Elected	Elected
Supervising Accountant			0.50	0.50
Total			**0.50**	**0.50**

KEY OBJECTIVES

- Update investment policy annually.
- Provide quarterly investment reports to the City Council.
- Provide quarterly sales tax reports to the City Council.
- Administer Livermore sales tax appeal process.
- Initiate property tax and quarterly reports in FY09-10.

PERFORMANCE INDICATORS

	FY 07-08	FY 08-09	FY 09-10	FY 10-11
• Receipts recorded monthly			450	450
• Return on investment			4.0%	4.0%
• Revenue monitored			$154,000	$158,620
• Quarterly reports prepared			12	12

FINANCE - Business License

Program Description The Business License program's primary responsibility is to review businesses and companies located in and/or doing business in Alameda, to ensure that each has a current business license. The division processes renewal notices for current business licenses, and issues new and renewed licenses as necessary, in accordance with established City gross receipts tax regulation. Business license inspection and compliance is addressed on a complaint basis only through non-judicial compliance.

EXPENDITURE SUMMARY

	FY 07-08 Actual	FY 08-09 Projected	FY 09-10 Budget	FY 10-11 Forecast
Expenditure Category				
Personnel Services			$ 71,070	$ 71,780
Contractual Services			2,520	2,520
Materials & Supplies			1,000	1,020
Capital Outlay			-	-
Fixed Charges			2,380	2,380
Debt Service			-	-
Total			**$ 76,970**	**$ 77,700**

PERSONNEL SUMMARY

	FY 07-08 Actual	FY 08-09 Projected	FY 09-10 Budget	FY 10-11 Forecast
Position				
Supervising Accountant			0.25	0.25
Senior Account Clerk			1.00	1.00
Total			**1.25**	**1.25**

KEY OBJECTIVES

- Issue renewal notices by May 15, 99% of the time.
- Issue renewed business licenses within 15 days of application receipt, 99% of the time.
- Place delinquent business licenses on the tax role by June 30 of each year.
- Evaluate business license software for upgrade or replacement to streamline business license application process and improve reporting.

PERFORMANCE INDICATORS

	FY 07-08	FY 08-09	FY 09-10	FY 10-11
• Business licenses issued			8,800	9,000
• Renewal notices mailed			8,300	8,500
• Business license appeals processed			2	2
• Refunds issued			10	10

FINANCE - Parking Citations

Program Description The Parking Citation program is responsible for the collection and processing of City parking citations issued by the Alameda Police Department throughout the city. This program is also responsible for conducting hearings to resolve disputed citations.

EXPENDITURE SUMMARY

Expenditure Category	FY 07-08 Actual	FY 08-09 Projected	FY 09-10 Budget	FY 10-11 Forecast
Personnel Services			$ 78,780	$ 79,570
Contractual Services			2,520	2,520
Materials & Supplies			1,000	1,020
Capital Outlay			-	-
Fixed Charges			2,380	2,380
Debt Service			-	-
Total			**$ 84,680**	**$ 85,490**

PERSONNEL SUMMARY

Position	FY 07-08 Actual	FY 08-09 Projected	FY 09-10 Budget	FY 10-11 Forecast
Supervising Accountant			0.25	0.25
Senior Account Clerk			1.00	1.00
Total			**1.25**	**1.25**

KEY OBJECTIVES

- Record and collect parking citations daily.
- Provide information about contested citations as needed.
- Evaluate parking citation software for upgrade and/or replacement.

PERFORMANCE INDICATORS

	FY 07-08	FY 08-09	FY 09-10	FY 10-11
• Parking citations processed			17,450	17,800
• Hearings attended			192	200
• Fees collected			$716,200	$730,000
• Disputes processed			972	980

FINANCE - Central Stores

Program Descripton Central Stores maintains an inventory of commonly-used items and services to support the day-to-day needs of City departments, including paper stock, toner, postage, stationery, and forms printing. Centralized purchasing enables the City to take advantage of bulk pricing at the best cost when available by approved vendors. This program also provides mail delivery services to all City departments using part-time personnel.

EXPENDITURE SUMMARY

Expenditure Category	FY 07-08 Actual	FY 08-09 Projected	FY 09-10 Budget	FY 10-11 Forecast
Personnel Services			$ 32,700	$ 33,030
Contractual Services			78,500	78,500
Materials & Supplies			62,920	64,180
Capital Outlay			-	-
Fixed Charges			-	-
Debt Service			-	-
Total			**$ 174,120**	**$ 175,710**

PERSONNEL SUMMARY

Position	FY 07-08 Actual	FY 08-09 Projected	FY 09-10 Budget	FY 10-11 Forecast
Total				

KEY OBJECTIVES

- Ensure firm contract pricing and timely updates.
- Improve workflow between receiving (departments) and billing (Finance).
- Ensure adequate supply/materials controls.
- Provide timely and accurate processing of interoffice and external mail.

PERFORMANCE INDICATORS

	FY 07-08	FY 08-09	FY 09-10	FY 10-11
• Supplier price lists updated			5	5
• Inventory reviewed			12	12
• Pieces of mail processed			137,170	138,540