

CITY OF LOMITA

FY 2020-2021 ACCOMPLISHMENTS

ADMINISTRATIVE SERVICES DEPARTMENT

The mission of the Administrative Services Department is to provide timely, accurate financial information to help support the efficient and effective delivery of municipal services to the City organization and public. Primary responsibilities of the Administrative Services Department include cash and investment management, financial reporting, budget preparation, payroll, accounts receivable and payable, financial oversight, business licensing, purchasing and administration of all City funds and accounts. The Administrative Services Department has accomplished the following during FY 2020-2021:

Finance/Accounting:

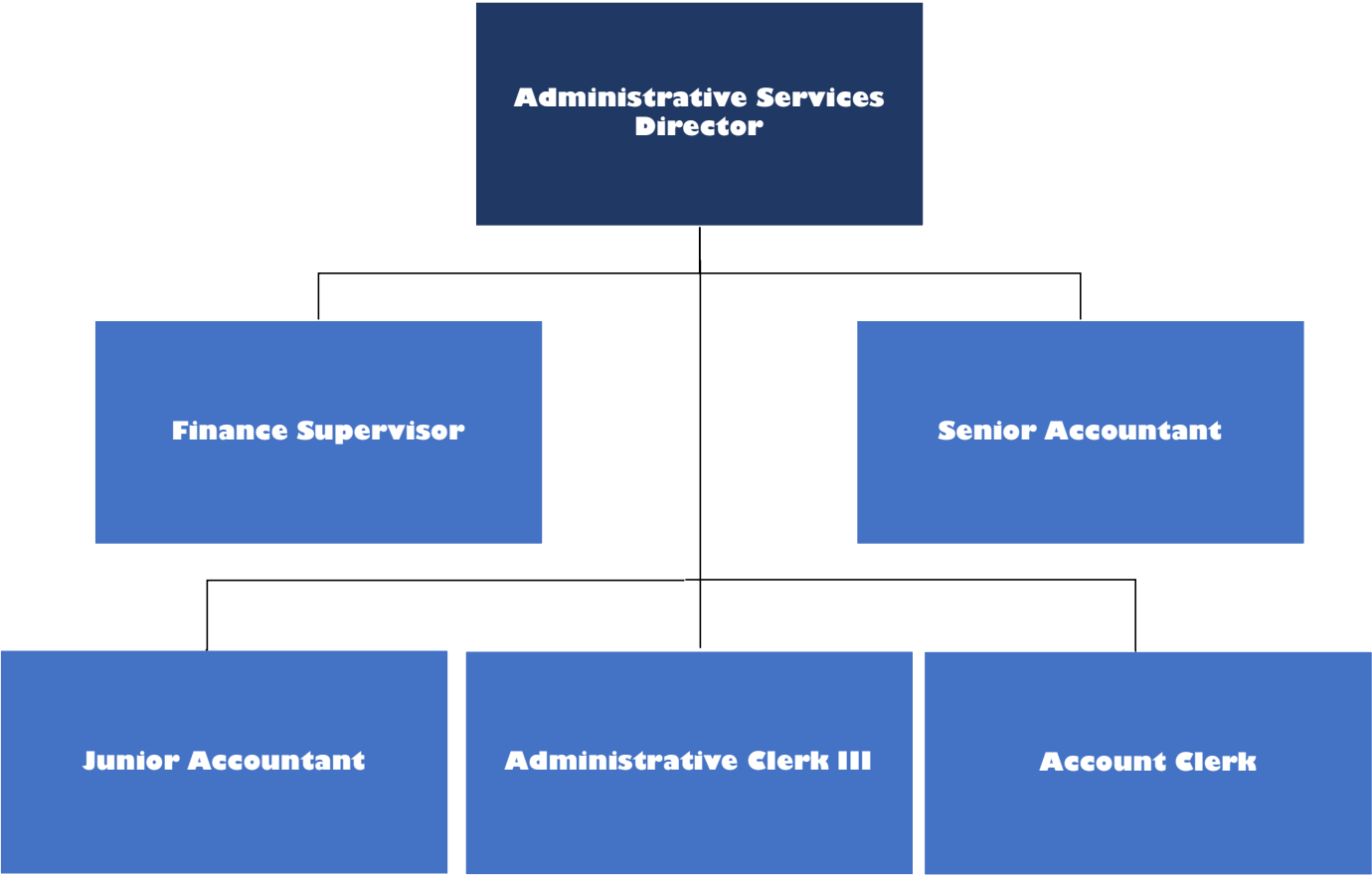
- Presented a structurally balanced budget to City Council for adoption.
- Established and maintain an accounting system of funds, accounts, and internal controls in accordance with Governmental Accounting Standards Board standards and Generally Accepted Accounting Principles.
- Prepared year-end closing entries, balanced and reconciled all funds, and accounts, coordinated and communicated with the City's independent auditors, and prepared the Comprehensive Annual Financial Report for FY 2019-20.
- Prepared and submitted fiscal reports, including compliance audits of grant funds, State Controller's Report, and various reports to State and Federal agencies, in an accurate and timely manner.
- Provide financial analysis and fiscal information to department users, management, and the City Council as needed.
- Manage and provide oversight of the City's long-term debt and investment portfolio.
- Issued 1099s for calendar year 2020.
- Received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for Fiscal Year Ending 2019-20.

Payroll:

- Completed annual reporting for the Affordable Care Act (ACA) for 2020.
- Completed the State Controller's Compensation Report.
- Coordinated open enrollment for employee insurance plans.

- Processed payments to the Public Employees Retirement System (PERS) and reconciled to reports and payroll withholdings.
- Maintained the payroll system to reflect annual changes in tax tables, employee contracts, dues, or other items for paycheck accuracy.
- Performed electronic fund transfers for direct deposits, PERS, deferred compensation, and taxes.
- Made tax payments and filed quarterly tax reports.
- Issued W-2s for calendar year 2020.
- Established and maintain time & attendance system to eliminate paper timesheets, automated the timesheet preparation and approval process to create more efficiency.

Administrative Services Department Organization Chart



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Fiscal Year 2021/22 Annual Budget

City of Lomita

Administrative Services

The Financial Services Division is comprised of several areas of responsibility. Administration oversees preparation of the Annual Operating Budget, Comprehensive Annual Financial Report (CAFR), and investment of funds in accordance with the City's investment policy. Accounting directs all financial reporting activities in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) guidelines. Business License collects fees for annual licenses, facilitates hearing boards and assures compliance with code enforcement regulations; this section also collects and records all revenue received by the City. Purchasing ensures that all procurements are made in accordance with the City's Purchasing Ordinance. Payroll processes paychecks, tax forms (1099s and W2s) and required payroll reports. Accounts Payable ensures payment of invoices and monitors all departments' compliance with the approved budget.

Expenditures Summary

	Actual 2018/19	Actual 2019/20	Adopted 2020/21	Adopted 2021/22
Salaries & Benefits	637,455	686,139	739,406	727,523
Operating & Maintenance	237,801	238,125	297,229	302,710
Capital Outlay	-	-	-	-
Total Expenditures	875,255	924,264	1,036,635	1,030,233

Personnel Allocation

	Authorized 2020/21	Change	Authorized 2021/22
Admin. Services Director	1.00	-	1.00
Finance Supervisor	1.00	-	1.00
Senior Accountant	1.00	-	1.00
Junior Accountant	1.00	-	1.00
Administrative Clerk III	1.00	-	1.00
Account Clerk	1.00	-	1.00
Finance Intern	0.48	(0.48)	-
Department Total	6.48	(0.48)	6.00



Fiscal Year 2021/22 Annual Budget City of Lomita Administrative Services

		Actual	Actual	Adopted	Adopted
		FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
100-General Fund					
Salaries & Benefits					
100-210-5105.000	Regular Salaries	275,228	291,153	308,802	301,144
100-210-5110.000	Part-Time Salaries	-	9,629	15,066	-
100-210-5205.000	Health Insurance	43,391	45,205	48,416	50,055
100-210-5207.000	Medicare	2,470	2,700	4,677	4,517
100-210-5210.000	Workers' Compensation	5,939	6,913	9,765	8,656
100-210-5215.000	PERS Tier 1 (2.5% @ 55)	13,452	14,638	16,103	16,053
100-210-5216.000	PERS Tier 2 (2% @ 60)	8,674	9,741	10,938	10,905
100-210-5217.000	PERS Tier 3 (2% @ 62)	2,358	2,564	3,029	3,170
100-210-5222.000	PERS Tier 1 Unfunded Liability	13,105	12,803	16,410	17,488
100-210-5223.000	PERS Tier 2 Unfunded Liability	41	119	646	496
100-210-5224.000	PERS Tier 3 Unfunded Liability	51	396	454	258
Total Salaries & Benefits		364,709	395,861	434,306	412,742
Contract Services					
100-210-5310.000	Auditors	16,015	12,004	16,000	17,000
100-210-5340.000	Professional Services	13,765	10,287	10,000	11,000
100-210-5345.000	Contractual Services	34,617	42,991	40,000	41,000
Total Contract Services		64,397	65,281	66,000	69,000
Other Expenses					
100-210-5420.000	Mileage Reimbursement	175	12	100	100
100-210-5425.000	Dues and Memberships	445	390	525	525
100-210-5430.000	Conferences and Meetings	420	-	400	500
100-210-5435.000	Training and Education	370	160	800	800
100-210-5460.000	Insurance - Liability and Vehicle	20,849	19,904	31,225	28,866
Total Other Expenses		22,259	20,466	33,050	30,791
Supplies					
100-210-5505.000	Office Supplies and Expense	3,941	3,241	5,000	5,000
Total Supplies		3,941	3,241	5,000	5,000
Repairs & Maintenance					
100-210-5710.000	Equipment Maintenance	24,323	19,759	25,000	30,000
Total Repairs & Maintenance		24,323	19,759	25,000	30,000
Other Expenditures					
100-210-5755.000	Special Department Supplies	231	380	2,000	2,000
Total Other Expenditures		231	380	2,000	2,000
Total Financial Services - General Fund		479,859	504,987	565,356	549,533



Fiscal Year 2021/22 Annual Budget City of Lomita Administrative Services

		Actual	Actual	Adopted	Adopted
		FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
510-Water Operations Fund					
Salaries & Benefits					
510-220-5105.000	Regular Salaries	206,298	220,072	223,888	230,827
510-220-5115.000	Overtime	-	-	200	200
510-220-5205.000	Health Insurance	33,256	34,304	37,911	39,286
510-220-5207.000	Medicare	2,572	2,727	3,361	3,465
510-220-5210.000	Workers' Compensation	4,456	5,226	7,014	6,648
510-220-5215.000	PERS Tier 1 (2.5% @ 55)	3,817	4,153	4,569	4,555
510-220-5216.000	PERS Tier 2 (2% @ 60)	8,025	9,016	10,115	10,492
510-220-5217.000	PERS Tier 3 (2% @ 62)	4,438	4,757	5,388	5,398
510-220-5221.000	PERS Tier 1 Unfunded Liability	9,815	9,636	11,859	13,335
510-220-5222.000	PERS Tier 2 Unfunded Liability	31	89	467	378
510-220-5223.000	PERS Tier 3 Unfunded Liability	38	297	328	197
Total Salaries & Benefits		272,746	290,278	305,100	314,781
Contract Services					
510-220-5310.000	Auditors	13,770	9,759	11,500	11,500
510-220-5345.000	Contractual Services	25,472	34,143	40,000	40,000
Total Contract Services		39,242	43,902	51,500	51,500
Other Expenses					
510-220-5420.000	Mileage Reimbursement	-	-	300	300
510-220-5425.000	Dues and Memberships	55	110	150	150
510-220-5460.000	Insurance - Liability and Vehicle	15,643	15,046	22,429	22,169
Total Other Expenses		15,698	15,156	22,879	22,619
Supplies					
510-220-5505.000	Office Supplies and Expense	18,013	16,406	30,000	30,000
Total Supplies		18,013	16,406	30,000	30,000
Rentals					
510-220-5605.000	Rents and Leases	26,800	26,800	26,800	26,800
Total Rentals		26,800	26,800	26,800	26,800
Repairs & Maintenance					
510-220-5710.000	Equipment Maintenance	22,897	26,736	35,000	35,000
Total Repairs & Maintenance		22,897	26,736	35,000	35,000
Total Administrative Services - Water Operations Fund		395,396	419,277	471,279	480,700
Total Administrative Services - General & Water Funds		875,255	924,264	1,036,635	1,030,233



Fiscal Year 2021/22 Annual Budget

City of Lomita

Administrative Services

Object No.	Budget Comment (Personnel)
5105	Salaries for full-time personnel.
5115	Salaries for overtime as necessary.
5205	Annual health care, vision, dental, life insurance, long-term care benefits and EAP services for employees.
5207	Medicare insurance benefits.
5210	Workers' Compensation insurance and claims.
5215	Retirement benefit costs for PERS Tier 1 employees (2.5% @ 55).
5216	Retirement benefit costs for PERS Tier 2 employees (2% @ 60).
5217	Retirement benefit costs for PERS Tier 3 employees (2% @ 62).
5222	Unfunded Accrued Liability costs for Tier 1 employees retirement benefit.
5223	Unfunded Accrued Liability costs for Tier 2 employees retirement benefit.
5224	Unfunded Accrued Liability costs for Tier 3 employees retirement benefit.
Budget Comment (Operations & Maintenance)	
5310	Annual contract services for independent auditor for completion of Comprehensive Annual Financial Report (CAFR); Preparation of State Controller's Report; CAFR research services.
5340	Sales tax audit services and enhanced services contract.
5345	Banking Service fees; Payroll contract services; Credit card processing fees, Water Utility Administration Fees.
5420	Mileage reimbursement.
5425	Government Finance Officers Association (GFOA) and California Society of Municipal Finance Officers (CSMFO).
5430	Travel and conference expense.
5435	Employee training.
5460	California Joint Powers Insurance Authority (CJPIA) liability & vehicle insurance.
5505	Office supplies, forms for business license, payroll, cash receipts, and accounts payable; Business License mailing services; Comprehensive Annual Financial Report (CAFR) award application fee; Water Utility bill mailing services.
5605	Lease charges attributed to water-related office activities (\$2,233.33/month).
5710	Financial software maintenance contract; annual software maintenance for Online Bill Pay, Business License; Forms Overlay; Laserfiche and CRM Suite; Interface, Laserfiche Financial Suite Interface, Secure Signatures; Annual Hardware Maintenance for Receipt Printer, Cash Drawer, and Barcode Scanner.
5755	Annual Budget and CAFR printing costs.