

**FISCAL YEAR 2024/25 ANNUAL WORK PROGRAM
FINANCE DEPARTMENT**



May 21, 2024

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EXECUTIVE SUMMARY

Introduction and Purpose

This FY 2024/25 Annual Work Program summarizes projects and work efforts proposed for the Finance Department for the upcoming fiscal year, considering both ongoing, existing commitments and potential new projects. It is intended to provide the City Council with an overview of the current work of the Finance Department and an opportunity to consider and give direction concerning future work. The Annual Work Program creates a regular mechanism for the Council to share ideas for new work efforts and discuss work priorities. It furthermore serves as a basis for upcoming budget plan development on an annual basis.

Department Staffing and Organizational Structure

The Finance Department is comprised of 12.00 full-time equivalents (FTEs) as outlined in Table 1 below.

Table 1: Finance Department Current Staff Levels

POSITION TITLE	FULL-TIME (FTE)	PART-TIME (FTE)
Finance Director	1.00	
Accounting Manager	1.00	
Accounting Supervisor	1.00	
Accountant	2.00	
Budget Analyst	1.00	
Management Assistant	1.00	
Accounting Specialist	1.00	
Accounting Specialist (Accounts Payable)	1.00	
Accounting Specialist (Accounts Receivable)	1.00	
Accounting Specialist (Payroll Specialist)	1.00	
Sr. Office Specialist (Business License Specialist)	1.00	
TOTAL FTE	12.00	0.00

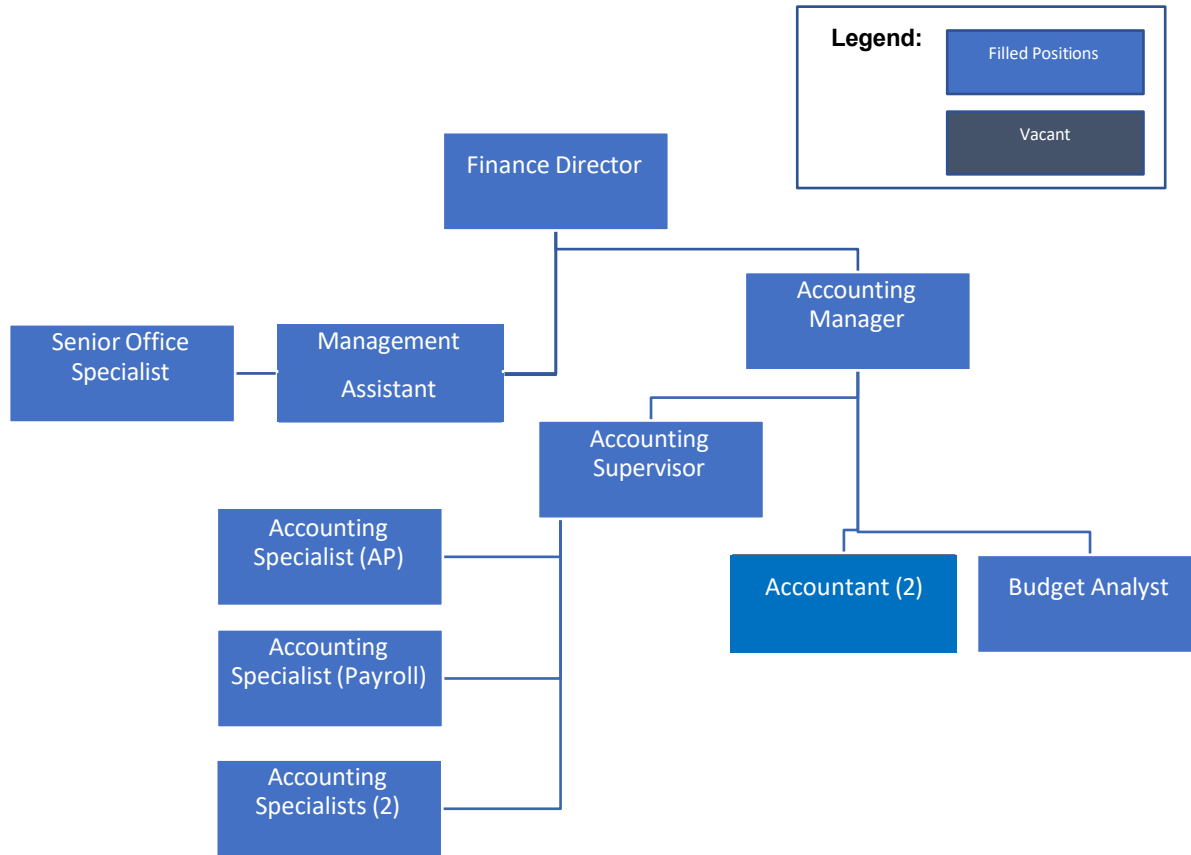
Note: The Finance Department has an hourly Finance Intern position that is currently vacant and is not included in the FTE count. There were no vacant positions at the time this report was prepared. Three new staff members were onboarded this fiscal year.

In addition to full-time staff, the Department is supported by consultants on both an ongoing basis and on an as-needed basis. The services provided by consultants include the following: Property tax and sales tax analysis and audit services; cannabis consulting services (including monitoring and compliance and tax audits); actuary services for retiree health liability valuation; municipal financial advisory services; audit and financial reporting services; investment services; and financial consulting services. Starting in FY

23/24 and beyond, additional consulting services will be utilized for assistance with transaction and use tax analysis and audit services, transient occupancy tax audits, and short-term vacation rental monitoring and compliance.

The organizational chart for the Finance Department is provided in Figure 1 below:

Figure 1: Finance Department Structure – Organizational Chart



Role of the Department

The Finance Department oversees the financial operations of the City and is responsible for the overall financial system to ensure the integrity of the City’s finances through accurate planning and recording of transactions, including providing superior financial services, maintaining public trust, and promoting governmental efficiency, effectiveness, and accountability. The department facilitates the optimal use of resources, implements control measures, and establishes policies and procedures aimed at accurately accounting for, safeguarding, and maximizing the value of the City’s assets to meet the goals of the organization.

The department is led by the Finance Director who also serves as the City Treasurer. The Finance Director leads a team of twelve full-time employees, ensuring management and the City Council are informed of all matters affecting the financial stability of the City. The Finance Department has received financial publication awards for the City of Goleta, for its Annual Comprehensive Financial Report (ACFR) and Two-Year Budget Plan, with Special Recognition in Capita Budgeting. Finance continues to ensure that its reporting meets the rigorous criteria and program standards established and administered by the Government Finance Officers Association (GFOA).

The Finance Department consists of the following core functions:

- Finance Administration
- Accounting Services
- Budget Management
- Payroll
- Treasury
- Business Licenses and Permits
- Purchasing

A general overview of each core function is described below.

Finance Administration

Finance Administration provides leadership to the five other areas of Finance, including establishing financial policies and procedures, internal controls, managing consultant contracts and relationships, and day-to-day oversight of the department and its functions. The administration oversees the department's objective to accurately record and report the financial transactions to reflect the City's financial position.

Accounting Services (Financial Reporting, General Ledger Management, Accounts Payable, Grants Management)

Accounting is responsible for the maintenance of an effective financial accounting system, which accurately reflects the financial operations of the City through transparent financial reporting and offers a framework for financial planning and analysis. Accounting includes working with our independent auditors, internal audits, accounts payable, processing all City disbursements, managing the City's general ledger and capital assets, monitoring special revenue funds, and other general and specialty accounting and reporting duties. Accounting provides support to all departments. Other duties include user fees, cost allocation plans, Development Impact Fee (DIF) adjustments and DIF reporting, possessory interest reporting, Government Accounting Standards Board (GASB) implementation., vendor management, 1099 reporting, and grants management.

Grants Management is responsible for all financial activities related to grant administration and provides oversight of city-wide grants, including reconciliation of funds (actuals and budget), reporting requirements, and support with submissions and collections from the granting agencies. It also prepares the Schedule of Federal Awards related to the Single Audit, ad-hoc reports for evaluations, and analysis requests by various City departments.

Budget Management

Budget Management is responsible for coordinating and preparing the two-year budget plan, mid-cycle budget, five-year financial forecast, and long-range financial plan, including producing financial analysis for City staff, management, and City Council so decision-makers have a comprehensive understanding of the financial consequences of decisions. The budget includes ongoing review of the City's budget, monitoring the City's overall financial position, and preparing budget reports. Personnel budgeting, contract costing, salary schedule, and schedule of authorized positions.

Payroll

Payroll administers the City's payroll system, from overseeing timecard data entry to processing salary and benefit payments. It ensures that all payroll and vendor records are maintained and reported in accordance with federal and state tax laws, including compliance with CalPERS reporting and Fair Labor Standards Act (FLSA) overtime provisions. In FY 22/23, the Finance Department assumed additional functions previously assigned to Human Resources and now provides direct support for timely preparation, processing, and reconciliation of payroll, employee benefits, and deductions.

Treasury (Cashiering, Investments, Debt)

Treasury is responsible for billing and revenue collection services, including tax administration, to both customers and other departments and tracking accounts receivable. Treasury also manages the City's investment program and debt administration. Treasury monitors cash flow daily and cash flow projections for liquidity and is responsible for the preservation, enhancement, and accountability of cash assets and long-term debt management city-wide.

Business Licenses and Permits

Business Licenses and Permits are responsible for facilitating the processing of general and specialty business license applications, which includes essential tasks such as payment processing. Beyond this, the department administers the City's Cannabis Business License Program, overseeing implementation, compliance, and maintaining a comprehensive database of cannabis businesses. The department additionally manages the Short-Term Vacation Rental Program, processing license applications, monitoring online platforms portals for compliance with regulations, and addressing resident concerns. Furthermore, the department undertakes the responsibility of reconciling and preparing payments for the Tourism Business Improvement District (Visit Santa Barbara),

the Santa Barbara County Public Health Department with Tobacco licensing, and reporting and remitting to the Division of the State Architect related to ADA compliance (SB 1186). The Department is committed to transparency and responds promptly to Public Record Requests for City Business Licenses. The department prioritizes continuous improvement by regularly updating ordinances, processes, and procedures. Lastly, we conduct public education on applying for licenses through our city permit portal, which aims to inform the community about licensing requirements and programs.

Purchasing (Support Role)

In FY 22/23, Finance staff began working on transitioning the core Purchasing functions to the newly created General Services department. Purchasing is responsible for overseeing and implementing the City's purchasing ordinance and assisting departments with their procurement needs while meeting all applicable legal requirements. Purchasing assists with review and approval of Purchase Requisitions and issuing Purchase Orders. Purchasing is also responsible for assisting departments with surplus and disposal of City property. Finance staff will continue to be involved with Purchasing in a general support role, though it is primarily with managing the city credit card (Cal-Card) program, budget compliance, general ledger account issues, and closing out year-end encumbrances.

It should be noted that at the time of the reorganization, finance staff identified the Purchasing function as one of the City's significant functional areas that lacked adequate focus, which is one of the reasons it was recommended to be moved and become part of the new General Services Department. Staff capacity in Finance is not anticipated to be available, but the organization will benefit from increased compliance and faster turnaround of purchase orders and contract and purchasing ordinance compliance.

Workload Considerations

The Finance Department provides support to all departments in addition to its core operating functions. Finance workload capacity is directly impacted by the activity of other departments, including when departments incur new staff positions, programs, or projects or have increases in workload volume. As projects, initiatives, activities, employees, and consultants increase in other departments, it directly impacts the Finance Department's workload along with that of other support departments.

The increased workload includes staff time associated with review, internal audits, processing, fund reconciliation, and department support related to financial reporting, accounting transactions, and payroll. Staff workload is also impacted by unplanned events, changes in processes, or new software implementations that may require new financial oversight and reconciliation efforts.

In addition, staff workloads are impacted by increases or changes in business license permit activity, cannabis activity, short-term vacation rental activity, and tax transactions.

Day-to-Day Staff Responsibilities

Table 2 below summarizes the ongoing work efforts and responsibilities of the Finance Department. These tables do not include unplanned work such as emergency events or ad-hoc projects and do not include all work efforts of the department.

Table 2: Day-to-Day Responsibilities for FY 2024/25

FINANCE ADMINISTRATION
Provide management support and oversight of all finance functions, including supervision of department staff, staff development, and performance evaluations.
Conduct weekly finance team meetings, and other internal staff meetings as needed, and attend meetings with other local government agencies.
Participate in weekly E-team meetings and monthly Capital Improvement Project (CIP) meetings, and coordinate and schedule meetings with consultants, including sales and property tax meetings, audit meetings, and actuary meetings.
Review and audit all financial transactions, including check requests, invoices, electronic transfers, wire transfer requests, budget adjustment requests, and journal entry requests.
Oversee and manage the department’s budget, including the development of the Annual Work Program.
Manage contracts and relationships with department consultants and serve as project manager, including overseeing the Finance Department’s Request for Proposal process.
Oversee and coordinate annual financial audits, street audits, single audits, and gas tax audits. Review and approve all final financial reporting documents.
Assist with federal and state grant compliance audits, FEMA, and CalOES.
Oversee citywide financial policies and procedures, including accounts payable, accounts receivable, budget amendments, cash handling, credit cards, donations, travel, purchasing, surplus and disposal, escheatment, and write-offs. Assess internal controls and recommend changes to processes, as necessary.
Review and sign-off for retention period or disposal of Finance Department’s files in accordance with file retention policy.
Keep updated with new and ongoing changes in government finance and accounting and attend conferences and trainings to ensure compliance with new GASB statements and other reporting requirements as required by state or federal law.
Oversee and manage the City’s Investment Program.
Oversee and manage the City’s Debt Management Program.
Oversee Cannabis Business License Program, including application process, forms, site inspections, tax collections, and ongoing monitoring and compliance.

Oversee Short-Term Vacation Rental Program, including review of all applications and signing off on tax certificate.
Oversee the City's Master User Fees and Charges Schedule, including assisting with Development Impact Fee Schedule
Oversee the City's liabilities, including CalPERS pension and OPEB liabilities. Review all actuarial reports and manage relationships with consultants and actuaries.
Provide administrative support to the Finance and Audit Standing Committee, including preparing agendas and packets.
Provide a final review of all Finance Department's staff reports, including monthly check registers, monthly investment transaction reports, quarterly financial reports, quarterly treasure reports, annual budget plans, comprehensive annual financial reports, and annual state controller reports.
Review all citywide staff reports for fiscal impacts and provide support on budget recommendations.
Participate and prepare a presentation of information for Goleta's Annual LEAD program as it relates to Finance.
Respond to public, other local agency, and vendor inquiries.
ACCOUNTING SERVICES (FINANCIAL REPORTING, GL MANAGEMENT)
Financial software account maintenance and review.
General ledger updates, including preparing journal entries.
Year-end schedules, journal entries for audit and closing fiscal year, including Schedule of Expenditures of Federal Awards for Single Audit, revenue, and expenditure accruals in accordance with GAAP, and compensated absences schedules and other liabilities.
Coordinate and communicate with the City's independent auditors. Gather data and files for auditor review and provide statements and detail overview of City processes.
Maintain and manage capital asset schedules, including calculating depreciation expense and working with other City departments to assign useful lives to new assets.
Reconcile reserve accounts and fund balances on a budgetary and actual basis, including grant reconciliations.
Prepare Annual Comprehensive Financial Report and submittal to GFOA for Certificate of Achievement for Excellence in Financial Reporting Program.
Prepare and review required State Controller Reports, including Financial Transactions Reports, Street Reports, and Government Compensation Reports.
Manage Chart of Accounts, including assigning project tracking account codes.
Reconcile developer deposit account balances and prepare reports on a quarterly basis to the Finance Committee.

Manage Performance Security Schedule, and other liabilities, including prepaid and deposits.
Conduct internal audits, including cash audits, fee calculations, contract rates, and amounts. Provide findings and guidance.
Provide guidance and support to all departments on all financial-related procedures and financial analysis.
Assist and review the Successor Agency to the Redevelopment Agency for the City of Goleta's annual ROPS schedule. Confirm RPTTF activity and fund balance that may exist.
Perform timely monthly bank reconciliations.
Monitor uncashed checks and deposit accounts with no activity and oversee the escheatment process.
Monitor aging accounts receivable and recommend write-offs according to policy.
Reconcile other City software that contains financial information to the City's financial system.
ACCOUNTING SERVICES – ACCOUNTS PAYABLE
Receive and review invoices, including invoice routing to departments daily. Flag invoices if necessary and provide follow-up support.
Scan and prepare invoices in DocuSign and electronically route for signatures, including utility invoices and non-PO/PO invoices.
Review and edit check incoming DocuSign envelopes from other departments for invoice accuracy.
Export electronically signed invoices to PDFs, upload in Incode 10, data entry, and review coding.
Process Travel Claim Reimbursements in accordance with travel policy and update travel forms annually to conform to the most recent per diem rates.
Oversee the City's Cal-Card (credit card) program, including reviewing all city credit card transactions, issuing city cards, and ensuring compliance with the policy.
Assist departments with invoice issues, including revised invoices, missing or lost receipts, or liquidating purchase orders.
Review and audit all invoices for proper sales and use tax charges and withhold additional amounts if necessary.
Conduct weekly check runs, which include printing check registers and printing physical checks for mailing.
Citywide petty cash management.
Oversee positive pay (check disbursement) reports and upload to the bank's website every week and monitor banking activity for discrepancies and fraud.
Prepare monthly check register reports for Legistar.

Monthly schedule of late invoice payments.
Track consultant expenditures on an as-needed basis, such as cannabis consultant charges and related business license applications.
Generate and mail annual 1099's (1099-NEC and 1099-MISC) to applicable vendors.
SMIP/Green Fee Reconciliation and Payment Remittance.
PAYROLL
Perform audit and data entry of timesheets on a bi-weekly basis, including reconciling payroll changes, deductions, and specialty pay and double-check in the financial system.
Initiate tax payments, including tax reports and benefit payments, and issue quarterly and annual compensation reports.
CalPERS bi-weekly reporting, and specialized reporting as needed.
Provide COBRA administration support.
Monitor payroll tax law in conjunction with Human Resources.
Maintenance of payroll system in conjunction with Human Resources.
Provide customer service to all City employees, and departments, including time entry training and special adjustments.
Monitor tracking only and project accounting codes used with Time Entry.
Employee earnings statements and annual W2s.
Prepare payroll-related journal entries.
Payroll processing, including assembling payroll binder and bank transfer payment.
Manage calculations of regular rate of pay and special payroll for retro adjustments or other extraordinary items.
Reconcile employee time tracking in MAGNET Permit Tracking System to Incode Payroll.
Setup new employees in the payroll system, verifying pay adjustments, reconciliation of approved salary schedules and personnel action forms, reconciling and verifying benefit deductions, and assist with timely payment of benefit invoices.
BUDGET MANAGEMENT
Manage the City's budget process, including the development of a budget calendar, request forms, and schedules.

Publish the City's Two-Year Budget Plan under GFOA criteria and submit bi-annually for a distinguished budget presentation award and publish internally the Mid-Cycle budget document.
Manage and update the Five-Year Forecast, including tax revenue and expenditure assumptions.
Manage and update Long Range Financial Plan.
Provide updates to the City Council and departments on economic and financial conditions and policy issues affecting the budget.
Provide ongoing budgetary guidance and support to all City departments.
Review all year-end carryover budgets and manage the schedule of adjustments.
Manage personnel budgeting, including fiscal impact analysis of personnel changes, calculating fully burdened hourly rates, and Schedule of Authorized Positions.
Draft Quarterly Financial Reports.
Update cost of service analysis for providing library management services and assist with preparing library budgets for Buellton and Solvang.
Prepare ad-hoc budget reports and financial analysis at department requests.
Update budget policies and provide ongoing support to departments.
Manage all budget adjustment and appropriation request forms.
Annually update City Cost Allocation Plan.
Annually prepare and oversee special tax rolls for Library Special Tax and Street Lighting Tax.
Calculate the annual GANN appropriations limit.
TREASURY (REVENUE, CASH, INVESTMENT AND DEBT MANAGEMENT)
Prepare monthly investment reports and quarterly treasury reports to the Finance Committee and City Council.
Reconcile investment transactions, including retrieving fair market values for reporting requirements monthly and performing mark-to-market accounting adjustments at year-end.
Perform daily cash flow reconciliations and manage cash flow balance sheets.
Review and assist departments with controls and procedures for cash receipting and checks.

Audit cash registers, petty cash and change funds and provide findings.
Monitor and track of all revenues on a cash and accrual basis.
Operate daily cashiering functions, receipting and processing.
Centralized treasury office, including daily cashiering, receipting, and collecting payments and deposits from other departments.
Coordinate courier pick-up services.
Accounts Receivable, including generating invoices for all departments, managing aging schedules and pursuing collection efforts.
Annually review and adopt the City's Investment Policy and Procedures and Debt Management Policy.
Debt management transaction support, including Successor Agency RDA-related payments and IBank payments.
Prepare journal entries to reflect transfers of cash, including investments, processing payroll or receiving funds electronically.
Closeout cash collections daily, and prepare cash collections packets with backup
Administer the collection and audit of Transient Occupancy Tax, Tourism Business Improvement District assessments.
Reconcile multiple credit card merchants: Paymentus, Community West Bank (Library), Clearent (Xplor), OpenEdge (MAGNET)
Upcoming: Data ticket support and processing for monthly transactions related to administrative citations
BUSINESS LICENSES AND PERMITS
Administer the Business License Program, including customer support, routing, reviewing, printing, mailing, filing, and updating application forms.
Manage the Short-Term Vacation Rental Permit Program and work with online facilitators to implement the City's ordinance.
Manage the Cannabis Business License Program, including the application process, scheduling, intake, reviewing, routing, conducting site inspections, and ongoing monitoring and compliance.
Review and collect all live scans needed for specialty business licenses for compliance.
Provide final review and approval for all general business licenses and specialty licenses and collect and remit fees associated with tobacco licenses.
Process business license delinquency notices and initiate collection efforts for past due accounts, including notifying Code Compliance Officers.
Coordinate with County Fire, Code Compliance, and review of other outside sources, including review of newly issued state seller permits and publications for identifying

unlicensed businesses.
PURCHASING (Revised for Support Role)
Provide support to General Services for Purchasing and Procurement.
Provide backup support as Purchasing Officer when needed.
Work with staff and departments with budget overrides due to the timing of posting appropriations or emergency situations.
Provide assistance with surplus and disposal of assets, including forms and review for compliance. Recommend mechanism for surplus or disposal and update financial information as it affects the citywide capital assets schedule.
Vendor management: Review and set up all new vendors in the financial system, including updates to vendor information and maintaining federal W9s and state forms.

Fiscal Year 2024/25 Projects

The Finance Department will continue to support the ongoing work efforts, projects, programs, and initiatives throughout FY 2023/24 as described above in addition to any new ongoing support that is required of our department derived from all other City departments. There are several ongoing work efforts that began in prior fiscal years and will carry into FY 2024/25. These items are arranged in chronological order according to their estimated completion date in Table 4 below.

Key Accomplishments and Project Milestones

Over the past fiscal year, the Finance Department can point to several complete and near- complete initiatives. Table 3 summarizes the accomplishments and estimated completion date if applicable.

Table 3: Key Accomplishments and Project Milestones, FY 2023/24

PROJECT	STATUS
Implemented new GASB Statement No. 87 on accounting for Leases with auditors. Requirement is effective for fiscal years beginning after June 15, 2021. City will be reported in FY 22/23 financial statements.	Completed
Implemented new GASB Statement No. 96 on accounting for Subscription-Based Information Technology Agreement with auditors. The requirement is effective for fiscal years beginning after June 15, 2022. City will be reported in FY 22/23 financial statements	Completed
Implemented online appointment scheduling for business license application assistance on the website, giving customers the choice to schedule and lock in available dates and times for in-office, virtual, and phone appointments.	Completed

PROJECT	STATUS
Complete FY 22/23 Audit and Annual Comprehensive Financial Report and submit to GFOA for award consideration	Completed
Complete FY 22/23 Single Audit and submit to Federal Audit Clearinghouse.	Completed
Assist with Bingo Ordinance to simplify the registration process.	Completed
Issue RFP for new independent auditors for a 3-year contract, including interview and award contract.	Completed
Phase 1 – STVR Program—Update the ordinance for online facilitator compliance. Review and analyze the short-term vacation rental program and implement the resulting compliance process.	Completed
Negotiated a multi-year agreement with the County Sheriff's Department for police services in coordination with the City Manager's Office and Neighborhood Services.	Completed
Coordinate with City staff and CDTFA for implementation of the add-on sales tax (transaction and use tax) with the operative date of January 1, 2024, including executing new agreements with CDTFA and contract amendments for audits by the sales tax consultant.	Completed
Hired and onboard three new Finance staff to assist with payroll, accounts receivable and accounts payable.	Completed
User Fee and Charges Update for FY 24/25.	Completed
Cannabis ordinance and resolution updates. Ordinance to change retail operation hours, medicinal tax rates, insurance requirements, and resolution to adjust tax rates and live scan process.	Completed
Prepare final Two-Year Budget Plan for FY 23/24 & FY 24/25 and submit it to GFOA for award consideration.	Completed
Evaluate the business license review process and recommend changes to help streamline review times without compromising safeguards.	Completed
Assisted CMO and HR with Union Negotiations and executed a multi-year agreement.	Completed
Prepared and released an updated Accounts Payable Procedures Manual for citywide staff and conducted training.	Completed
Receive training and completed onboarding on the State's Cannabis METRC System (track and track software for cannabis).	Completed
Worked with Airbnb on implementing City Portal for regulation on unpermitted STVRs.	Completed
Implement new transactions and use tax revenue reporting into financial reports, including quarterly financial reports and financial statements subject to audit.	Completed
Evaluate fiscal and staff impacts with Goleta Community Center during the transition of management starting January 2023. Establish	Completed

PROJECT	STATUS
accounting policies and procedures for transactions related to the facility and establish new accounts and funds.	
FY 2024/25 Mid-Cycle Budget Update.	Projected June 2024

Table 4: Fiscal Year 2024/25 Projects

	PROJECT	ESTIMATED COMPLETION
1	Pursue tax-exempt financing, including assembling a financing team for funding critical CIP projects and bringing back options for City Council consideration. <i>Note: Staff is currently in the process of assembling the financing team.</i>	August 2024
2	Submit the City's Investment Policy to the California Municipal Treasurer's Association for certification.	August 2024
3	Conduct twelve annual cannabis site inspections.	September 2024
4	Develop and implement new Finance staff training plans for key positions for onboarding and cross-training.	September 2024
5	Implement Tyler Content Manager to support Tyler ERP Pro (formerly known as Incode 10), Financial modules, and employee self-service functions.	October 2024
6	Conduct cannabis tax audits with contracted auditors.	October 2024
7	Implement health allowance tiered plan into the financial system and deferred comp match to be effective first pay period in January 2025.	November 2024

	PROJECT	ESTIMATED COMPLETION
8	Implement new GASB Statement No. 101 on accounting for Compensated Absences with auditors. The requirement is effective for fiscal years beginning after June 15, 2024. City staff will target for early adoption for reporting in FY 23/24 financial statements.	November 2024
9	Transition the Annual DIF Reporting requirements from Public Works to Finance and prepare annual reports on an ongoing basis.	November 2024
10	Complete the FY 2023/24 Audit and Annual Comprehensive Financial Report and submit the report to the GFOA for award consideration.	December 2024
11	Establish an employee Benefits Committee in coordination with Human Resources to solicit feedback on City offered health benefits and deferred compensation providers and plans.	December 2024
12	Transfer additional years of historical financial, vendor, and payroll data from Incode 8 into Tyler ERP Pro, which includes data from FY 01/02 to FY 13/14.	December 2024
13	Review defined contribution plan options (Plan 457b) and 401(a) to further diversify investment options for staff and ensure fiduciary duty is met with HR and the City Managers' Office. <i>Note: In the process of working with a deferred compensation specialist</i>	December 2024
14	Implement Tyler ERP Pro – AP Automation for electronic workflow and transition invoice routing away from DocuSign and Teams.	January 2025
15	Implement and transition the Accounts Receivable process and workflow to Tyler ERP Pro - Accounts Receivable Module	February 2025
16	Transient Occupancy Tax (TOT) Audit Policy and Procedures and procure contracts for TOT auditing services, including pursuing back tax collection on STVR operators.	February 2025
17	Implement Tyler ERP Pro – Contracts Module.	February 2025

	PROJECT	ESTIMATED COMPLETION
18	Adoption of a Cost Recovery Policy (Subsidies) and Fee Establishment Policy.	March 2025
19	Implement Tyler ERP Pro – Grants Management Module.	March 2025
20	Assist with updating the City’s General Business License Ordinance.	April 2025
21	Prepare the Two-Year Budget Plan for FY 2025/26 and FY 2026/27 and submit it to the GFOA for award consideration.	June 2025
22	Assist Public Works with updated DIF nexus study.	June 2025

Long-Range Projects Contingent on Staff Capacity

The prospective projects in Table 5 below represent long-range work efforts that either exceed the department's expected FTE capacity for Fiscal Year 2024/25 or are contingent upon the completion of other projects. However, in the event staff capacity becomes available, new projects will be taken up in the priority shown below.

Table 5: Long-Range Projects Contingent on Staff Capacity

PROJECT	ESTIMATED COMPLETION
Assist with pursuing updating the City’s streetlighting assessment rates.	TBD
Assist with pursuing comprehensive study for stormwater funding, to address unfunded mandates. Including evaluating all funding options, determining the cost of services, potential revenue and rates, methodology, and funding mechanisms.	TBD
Phase 2 – STVR Program—Continued review and analysis of STVR data, working with consultants and Planning & Environmental Review—Advance Planning to evaluate the overall STVR program, including impacts on STVRs on residential neighborhoods and existing housing stock. Staff will then present	TBD

PROJECT	ESTIMATED COMPLETION
their findings to the City Council, consider potential regulations, and seek further direction.	
Phase 3 – STVR Program – Depending on the outcomes of Phase 2 and City Council direction, the City Manager’s Office, the City Attorney’s Office, the PER Department, and the Finance Department will propose updates to the STVR-related ordinances and program changes for City-Council consideration, approval, and implementation.	TBD
Pursue updated full cost allocation plan and comprehensive user fee study to be used in FY 26/27	TBD
Assist with establishing funding policy for future Capital Improvement Program projects.	TBD
Assist with future implementation of action items from the Economic Development Strategic Plan (to be further developed once known)	TBD
Perform fiscal analysis and develop a five-year forecast model for ongoing Special Revenue Funds that are part of the City's operating budget, such as street lighting, solid waste, and the library.	TBD
Centralize finance forms and policies for department use and develop guidance and training programs on the use of forms and policies	TBD
Evaluate reserve categories and consider recommending needs of other categories to limit ongoing financial risk, such as with specific capital replacement, building and facility maintenance, and ongoing funding with Section 115 Trusts.	TBD
Update City’s Developer Deposit Policy and Procedures and implement to ensure no negative accounts and software systems can collaborate fluidly with each other.	TBD
Explore and implement additional Tyler ERP Pro modules, including the Fixed Assets (Capital Assets) Module and Inventory Module.	TBD
Develop and implement citywide Project Accounting Policy and Procedures.	TBD

PROJECT	ESTIMATED COMPLETION
Evaluate and consider web-based software for GASB 87 and GASB 96 Lease compliance.	TBD
Evaluate and consider web-based treasury software for cash flow and investment reporting.	TBD
Evaluate credit card merchant services, receipting, and reconciliation procedures and recommend possible process improvements to help streamline tasks while maintaining safeguards and controls.	TBD
Transition AP vendor paper check payments to be paid electronically via ACH (direct deposit process).	TBD
Evaluate and implement the use of the Position Budgeting module in Tyler ERP Pro.	TBD
Evaluate Tyler ERP Pro workflow approvals with Purchase Requisitions and Purchase Order modules to help streamline processes.	TBD
Implement other electronic workflows within Tyler ERP Pro for Purchasing and Payroll (Dependent upon the implementation of Tyler Content Manager).	TBD
Consider new budget management software and implement it for the next two-year budget cycle.	TBD
Implement and enroll the City in the use of their state travel program and update travel policy and procedures to streamline the process.	TBD
Evaluate electronic invoice routing and approval process and implement the use of software to eliminate duplicated work efforts.	TBD
Assist with the development of Capital Asset Management Policy and Procedures.	TBD
Evaluate business license data sharing with Franchise Tax Board (FTB) - City/County Business Tax Program and implement if permitted and execute a reciprocal agreement.	TBD