



FINANCIAL & MANAGEMENT SERVICES

# HANDBOOK

for new council members



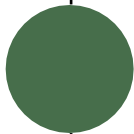
MORENO VALLEY  
WHERE DREAMS SOAR



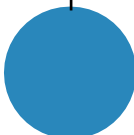
# quick start



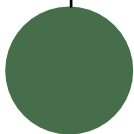
Overview *i*



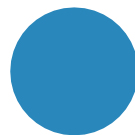
Department  
Chart



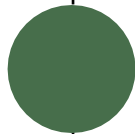
Financial  
Resources



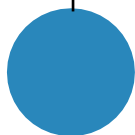
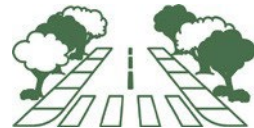
Financial  
Operations



Purchasing &  
Sustainability



Special  
Districts



Payroll



Technology  
Services



# Overview

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## about

### Mission Statement

The mission of the Financial & Management Services Department is to effectively manage the City's finances and safeguard its assets through adherence to the highest ethical standards. The department's responsibilities include sound internal controls and providing meaningful financial reporting.

### What is Financial & Management Services?

The Financial & Management Services (FMS) Department provides a wide range of support services to other City departments and the public. The key responsibilities of the Department include:

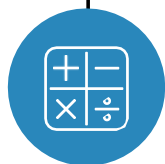
- Chief Financial Officer/City Treasurer is responsible for carrying out Council's policy direction, implementing legal and industry requirements for the efficient and transparent financial operations of the City.
- Department assists with both public and Council requests to provide information, education, and research for financial questions and special projects.
- Department provides budget and financial oversight to other City departments.
- Department directly manages six Divisions: Financial Resources; Financial Operations, Purchasing & Sustainability, Special Districts, Payroll, and Technology Services.

### Six Divisions



#### Financial Resources Division

To ensure the annual budget is properly developed and implemented through the coordination and support of Department activities throughout the City. Provide monthly and quarterly financial updates to City staff and the City Council.



#### Financial Operations Division

To protect the City's financial assets, ensure the annual audits are completed, and the City's financial activities are conducted in a legal, accurate, and timely manner while providing quality financial management services to City staff, customers, and the community including external reporting. To manage accounts receivable, cashing, and accounts payable; daily cash management, investments, and controls to safeguard cash.

## Six Divisions (Continued)



### Purchasing and Sustainability Division

To provide centralized purchasing services through the use of purchase orders, requests for proposals, and invitations to bid for all City operations; ensure full, open, and fair competition while maximizing value and conforming to the Purchasing Ordinance and accepted practices; and provide citywide mail services. Sustainability manages a comprehensive city-wide collection and recycling program for commercial and residential customers. In addition to standard services, the City hosts recycling events, giveaways, special collection events, and edible food recovery initiatives. Residents benefit from multiple disposal options, including scheduled pickups for trash, green waste, recyclables, and specialized services for bulky items and used oil.



### Special Districts Division

To provide cost effective operation and maintenance of special financing districts which finance public infrastructure and/or fund services and programs above and beyond what the General Fund provides, without increasing the burden on the City's General Fund, and serves as the administrator of the districts.



### Payroll Division

To provide processing of employee wages and issuing timely pay checks according to a regular biweekly payroll schedule; processing benefits, taxes, and other deductions; balance and reconcile payroll data with the accounting system; and file quarterly employer tax returns, as well as issue annual W-2's.



### Technology Services Division

To ensure the continued viability and sustainability of citywide technology assets including hardware, software, networks, telecommunications, and applications.

## Key Objectives Ahead

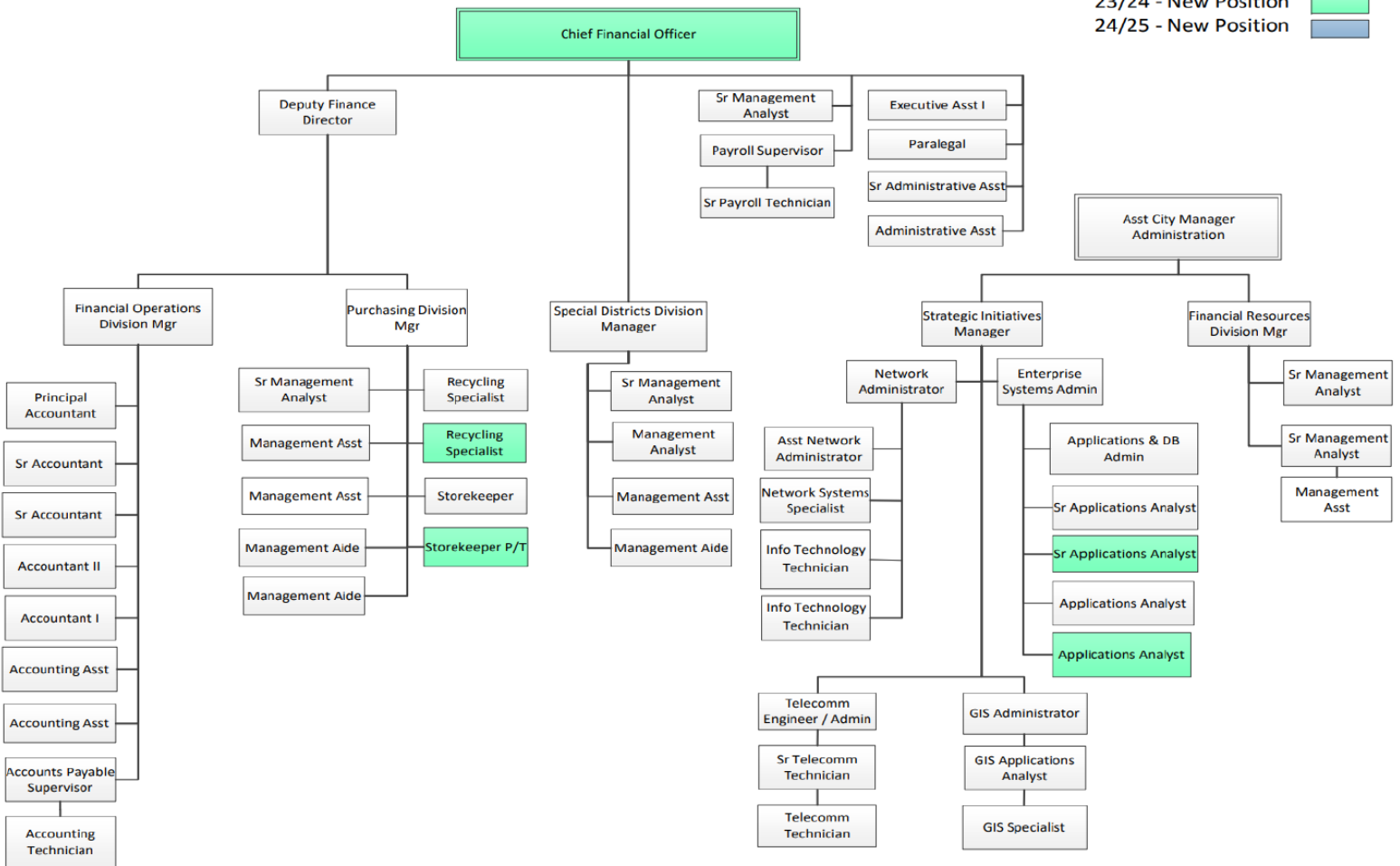
- 1 Assist all departments to implement the City's Momentum MoVal strategic plan.
- 2 Maintain a balanced budget to continue the financial viability of the City.
- 3 Conduct and participate in annual audits to assure the City's financial strengths.
- 4 Continue to develop new public education and transparency practices.
- 5 Continue to receive national and local awards for financial and operational practices. Process provides third party reviews and assures compliance with national standards and best practices.

# Overview

## organizational chart

### Financial & Management Services Department

23/24 - New Position ■  
 24/25 - New Position ■



# Divisions

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## financial resources

**2024–2025**  
fiscal year

### Key Statistics

- **\$877,240** | Budget  
General fund.
- **4 FT** | Staffing  
Four full-time employees.

### Budget



On May 2, 2023, the Moreno Valley City Council approved the City's two-year budget for fiscal years 2023/24 and 2024/25. The budget was based on the City's "Momentum MoVal" strategic plan, addressing community priorities while maintaining a balanced budget.

The two-year budget marks the twelfth straight year of achieving balanced spending plans for Moreno Valley, which was recently ranked as one of the nation's top fiscally strong cities. The Division works with all Departments to help with budget and financial oversights and provides budget updates to the City Council on an ongoing quarterly basis.

### Time and Materials



In an effort to promote new business development, the City of Moreno Valley offers a number of incentives, one of which is the Time and Materials (T&M) incentive program.

The T&M program provides eligible commercial and industrial development projects the opportunity to save on post-entitlement Planning, Building & Safety, Land Development, and Fire Prevention fees for such services as plan check applications, inspections, and other related post-entitlement expenses. Under the T&M program, large scale projects can take advantage of project efficiencies and achieve equitable fees based on direct project-related time and expenses.

### Allocation Plans

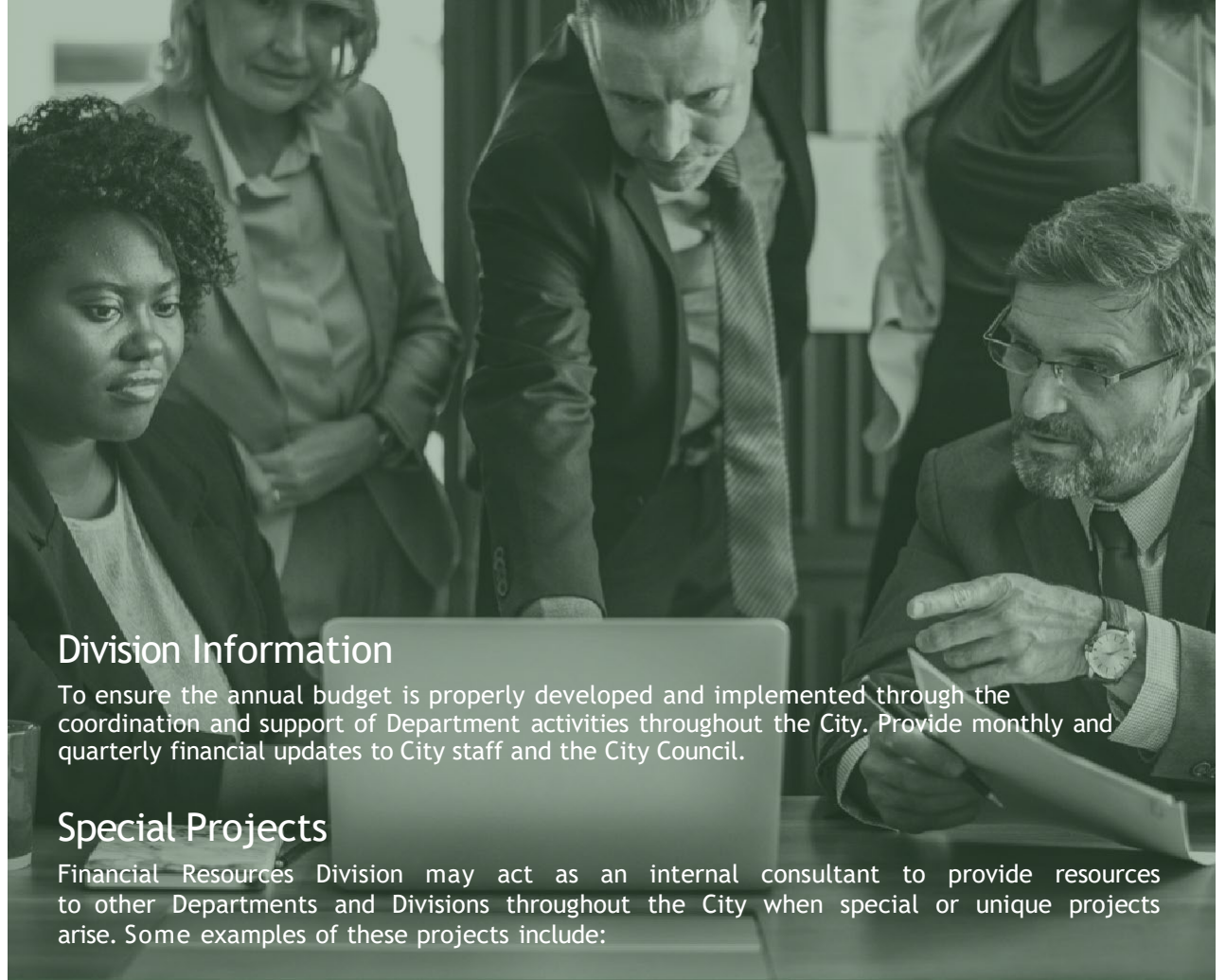


Cost Allocation Plans and Internal Service Fund (ISF) allocations summarize the methods and procedures that the City's organization will use to allocate costs to various programs, grants, contracts, and agreements. ISF allocations account for operations that provide services to other departments of the City on a cost reimbursement basis.

### Special Funds



As Successor Agency to the Community Redevelopment Agency of the City of Moreno Valley, the City is responsible for winding down the affairs of the former RDA including disposing of its assets, making payments, and performing other obligations owed for Enforceable Obligations. In FY 2023/24 the Successor Agency collected \$3,435,905 in funds through property taxes to pay for outstanding debt for the former RDA.



## Division Information

To ensure the annual budget is properly developed and implemented through the coordination and support of Department activities throughout the City. Provide monthly and quarterly financial updates to City staff and the City Council.

## Special Projects

Financial Resources Division may act as an internal consultant to provide resources to other Departments and Divisions throughout the City when special or unique projects arise. Some examples of these projects include:

a

### Commercial Cannabis Business Procedure

The Commercial Cannabis Business procedures were established to allow commercial cannabis activities in Moreno Valley. The division is responsible for overseeing the application process, cannabis regulatory compliance including inspections, financial audits, and investigations.

b

### Hire MoVal Grad

The Hire a Grad program was created as an enticement for Moreno Valley businesses to receive incentives for hiring Moreno Valley residents who have recently graduated or earned a certificate from an accredited college or university or eligible program.

c

### Hire MoVal Vet

The Hire a Vet program was created as an enticement for Moreno Valley businesses to receive incentives for hiring Moreno Valley residents who are Veterans that received an Honorable Discharge or have been released from active duty under honorable conditions.

d

### Homeless/Non-Profit Initiatives

The City offers numerous programs to help our neighbors in need. In partnership with local, regional, state and federal agencies, we have cultivated a strong network of resources to assist community members experiencing homelessness and those at risk of becoming homeless. Our main priority is to develop and maintain an effective plan to organize and deliver supportive social services to our homeless population.

# Divisions

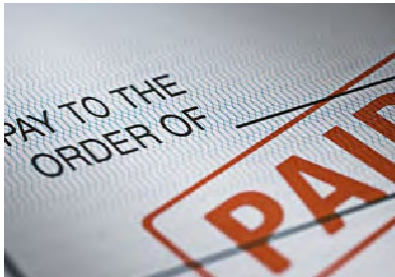
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## financial operations

**2024–2025**  
fiscal year

### Key Statistics

- **\$3,705,467** | Budget  
General fund.
- **16 FT** | Staffing  
Sixteen full-time employees.



### Accounts Payable

The purpose of accounts payable is to ensure that all disbursements of City funds are done in accordance with generally accepted accounting principles. The responsibility is to assess and prepare reimbursements cash advances, travel expenses, and make payments on goods and services rendered by individuals and vendors. Below is a list of estimated transactions processed by Division.

- 2,000 | Checks
- \$29 Million | Checks
- 3,300 | EFT
- \$205 Million | EFT



### Auditors

Annual audits and financial reports are conducted to determine the propriety and legality of all City financial transactions in accordance with laws, regulations, accounting standards, and City Council and administrative policies. This list classifies these reports.

- Annual Financial Audit
- State Controller Report
- Annual Comprehensive Financial Report (ACFR)
- Popular Annual Financial Report (PAFR)
- Annual Street Report



### Asset Management

Managing the City's capital assets which consists of a complete annual inventory, compliance and audits, establish condition and functional standards by asset class, develop financial policies to maintain a condition assessment system to promote sufficient funding for capital repair and maintenance, and depreciation and infrastructure projections. Currently the City holds \$1 Billion in capital assets citywide.







## Division Information

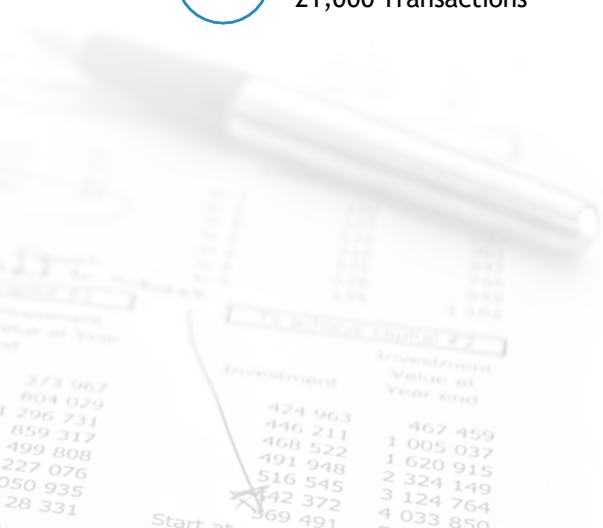
To protect the City's financial assets, ensure the annual audits are completed, and the City's financial activities are conducted in a legal, accurate, and timely manner while providing quality financial management services to City staff, customers, and the community including external reporting and accounts payable. To manage accounts receivable, cashing, and accounts payable; daily cash management, investments, and controls to safeguard cash.

## Fraud Prevention

Financial Operations maintains internal control structures to stem potential fraud. This process is handled through best practices and government standards to implement safeguards and internal controls to unify technology and procedures that focus on improving detection and prevention efforts.

- a** Oversight  
\$420 Million Financial Portfolio
- b** Debt Management  
\$79 Million in Outstanding Principal
- c** Payments Processed  
21,000 Transactions

- d** Investment Management and Reporting  
Manage principals of the investment program; safety, liquidity, and yield
- e** Post Issuance Compliance and Investor Relations  
Disclosure reporting, Material Events notices, ratings
- f** Payment Types  
Cash: 11%  
Credit Card: 12%  
Check: 34%  
EFT: 4%  
Online: 39%



Investment	Investment Value at Year end
424 963	467 459
446 211	1 005 037
468 522	1 620 915
491 948	2 324 149
515 545	3 124 764
542 372	4 033 850
569 491	

# Divisions

## purchasing & sustainability

**2024–2025**  
fiscal year

### Division Information (Purchasing)

To provide centralized purchasing services through the use of purchase orders, requests for proposals, and invitations to bid for all City operations; ensure full, open, and fair competition while maximizing value and conforming to the Purchasing Ordinance and accepted practices; and provide citywide mail services.

### Key Statistics

■ **\$1,455,955** | Budget  
General fund.

■ **9 FT** | Staffing  
Nine full-time employees.

■ **1 PT** | Staffing  
One part-time employee.

### Volume Processed by Purchasing

○ Vendors  
6,179

○ Contracts  
422

○ Request for Proposal  
(RFP)/BIDS - Open Gov  
51

○ Receipt of Central Stores  
Orders/Pallets  
516 packages  
201 pallets

○ Pieces of Mail Sent  
76,833 (thru 4/16)

CITY

# Divisions

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## purchasing & sustainability

**2024–2025**  
fiscal year

### Division Information (Sustainability)

To manage a comprehensive city-wide collection and recycling program for commercial and residential customers. In addition to standard services, the City hosts recycling events, giveaways, special collection events, and edible food recovery initiatives. Residents benefit from multiple disposal options, including scheduled pickups for trash, green waste, recyclables, and specialized services for bulky items and used oil.

### Sustainability Activities

- Events  
10
- Organics diverted from Landfill  
Nearly 5.5 million pounds
- Recyclables diverted from Landfill  
Nearly 37.8 million pounds
- Green Waste diverted from Landfill  
Nearly 42.8 million pounds
- Meals recovered for Donation  
Nearly 1.3 million pounds

HALL

# Divisions

## special districts

**2024–2025**  
fiscal year

### Division Information

To provide cost effective operation and maintenance of special financing districts which finance public infrastructure and/or fund services and programs above and beyond what the General Fund provides, without increasing the burden on the City's General Fund, and serves as the administrator of the districts.

### Key Statistics

**\$682,808** | Budget  
General fund.

**5 FT** | Staffing  
Five full-time employees.

Below is a summary of each district by type:

Bonded Districts	Issue Date	Maturity	Amount of Issue	Parcels	FY 23/24 Levy
CFD 5	12/21/21	Date 9/1/37	\$4,795,000	21	\$407,050.00
CFD 7	9/15/16	9/1/47	\$3,265,000	3	\$202,337.50

Park Maintenance	Park Improvements	Parcels	FY 23/24 Levy
Zone A	43	59,099	\$5,171,162.50
CFD 1	14	5,776	\$1,874,624.08
CFD 2021-01	4	307	\$97,240.68

Landscape Maintenance	Trees	Sq Ft of Landscaping	Zones/Tracts	Parcels	FY 23/24 Levy
Zone D	1,782	1,360,318	97	11,437	\$1,216,235.62
Zone E	478	813,820	2	669	\$204,321.76
Zone M	340	349,373	24	88	\$166,476.88
Zone S	316	48,825	1	129	\$74,061.08
LMD 2014-02	9,582	6,805,492	11	11,416	\$2,496,436.68
CFD 2014-01 (LM)	TBD	193,366	10	1,032	\$241,497.72
CFD 2014-01 (TC)	TBD	18,143	2	13	\$39,838.48

Street Lighting	Street Lights	Parcels	FY 23/24 Levy
Zone C	11,763	48,264	\$434,376.00
LMD 2014-01	8,647	39,967	\$999,736.77
CFD 2014-01 (SL)	762	1,573	\$59,626.44

Other Maintenance	Improvement	Tracts	Parcels	FY 23/24 Levy
NPDES	546,775 sq ft landscape	25	6,718	\$959,283.14
CFD 4-M	7,285,410 sq ft basins	1	24	\$84,944.00
CFD 2014-01 (Streets)	16,478 curb feet	3	221	\$111,783.66

# Divisions

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## payroll

**2024–2025**  
fiscal year

### Key Statistics

- **\$522,836** | Budget  
General fund.
- **3.5 FT** | Staffing  
Three and a half full-time employees.



### Division Information

To provide processing of employee wages and issuing timely pay checks according to a regular biweekly payroll schedule; processing benefits, taxes, and other deductions; balancing and reconciling payroll data with the accounting system; and filing quarterly employer tax returns, as well as issuing annual W-2's.



### FY 23/24 Statistics

- Employee paychecks processed: 12,707
- Individual EFT's processed: 15,850
- Live Checks processed: 14
- W-2 processed for CY 2023: 611



# Divisions

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## technology services

**2024–2025**  
fiscal year

### Key Statistics

- **\$7,774,784** | Budget  
General fund.
- **18 FT** | Staffing  
Eighteen full-time employees.



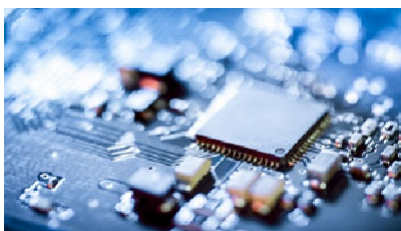
### Division Information

To ensure the continued viability and sustainability of citywide technology assets including hardware, software, networks, telecommunications, and applications.



### Annual Measurements

Number of Service Requests completed	6,067
Uptime for citywide servers	100%
Availability of city network	99.996%
Availability of public network	99.964%
Number of outside emails managed	6,547,879
% of outside emails were SPAM	27.56%
Number of prevented intrusions	155,180
MISAC Award of Excellence	Earned
Number of cameras in the Citywide Camera System	720





**GET REWARDED UP TO \$5,000 FOR HIRING LOCAL GRADUATES!**

With the Hire MoVal - Hire a Grad program, Moreno Valley businesses are eligible to receive incentives for hiring Moreno Valley residents who have recently graduated, earned a certificate, completed a training program or course of study from an accredited educational institution. Local businesses may be awarded a \$1,000 stipend for each recent Moreno Valley graduate up to a maximum of five new hires once retained for a minimum of 480 hours, which is an average of 20 hours a week for a minimum employment time period of six months.



**GET REWARDED UP TO \$15,000 FOR HIRING LOCAL VETERANS!**

With the Hire MoVal - Hire a MoVal Veteran program, Moreno Valley businesses are eligible to receive incentives for hiring Moreno Valley Veterans, who are residents and have served in active military, naval or air service in the United States. Local businesses may be awarded a \$1,500 stipend (\$1,000 to the business and \$500 to the veteran) for each recent Moreno Valley Veteran up to a maximum of ten new hires once employed a minimum of 480 hours, which is an average of 20 hours a week for a minimum employment time period of six months.

# HOMELESS to **WORK** Program

- Five different individuals per work day.
  - Five hours work per day.
- Rotating workers and pick up locations.
  - Maximum 90 days in program.
- Must go through HMIS intake process.
- Assistance on driver license, social security card, ID card, referral to other services.

Salvation Army  
951-784-4490

24741 Alessandro Blvd. Moreno Valley, CA 92553



Vincent Fredborg  
Salvation Army  
(951) 415-2971

# HOMELESS Assistance Program

Homeless Assistance Program is a strength-based, creative problem-solving conversation with people experiencing homelessness or who are threatened by the possibility. This program can be designed to assist individuals in the navigation of programs and services that can guide them in a path toward housing and stability. It is believed that, with proper guidance and support, individuals can become their own best problem solvers.

Salvation Army

951-784-4490

24741 Alessandro Blvd. Moreno Valley, CA 92553



Vincent Fredborg  
Salvation Army  
(951) 415-2971

# LOCAL RESOURCES guide

City of Moreno Valley





City of Moreno Valley  
FINANCIAL & MANAGEMENT SERVICES

City of Moreno Valley

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