

FINANCE

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DEPARTMENT SUMMARY

DEPARTMENT

FINANCE

MISSION

To ensure the fiscal integrity of the Municipality and to provide quality support services to the public and to Municipal agencies.

MAJOR PROGRAMMING HIGHLIGHTS

- Provide accounting support to general government, utilities, and grants; process invoices and pay personnel, vendors and payroll taxes in a timely manner.
- Process all cash receipts; bill, collect, and maintain accounts receivable for property taxes; collect hotel-motel tax and tobacco tax; reduce delinquent accounts receivable; bill and collect for Emergency Medical Services; and process all payments for utility services.
- Provide fair market value assessments on real and personal property; maintain customer service records for real and personal property; update records to keep a valid assessment roll; and operate a public service counter for property assessments.
- Assist all Municipal agencies and utilities in procuring financing for capital projects.
- Invest all Municipal funds to yield the highest revenues to the Municipality consistent with financial security.
- Administer the risk management program for the Municipality to provide claims administration and adequate liability and workers' compensation insurance coverage.

RESOURCES

	1990	1991
Direct Costs	\$12,924,850	\$13,595,300
Program Revenues	\$ 39,680	\$ 43,840
Personnel	130FT 1PT 1T	129FT 2PT

1991 RESOURCE PLAN

DEPARTMENT: FINANCE

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY							
	1990 REVISED	1991 BUDGET	1990 REVISED				1991 BUDGET			
			FT	PT	T	TOTAL	FT	PT	T	TOTAL
FINANCE ADMINISTRATION	223,910	151,370	3			3	2			2
CONTROLLER	1,789,450	1,874,160	34			34	35			35
RISK MANAGEMENT	217,660	243,750	4			4	4			4
TREASURY	2,218,890	2,125,250	44	1	1	46	43	2		45
PROPERTY ASSESSMENT	2,620,830	2,616,770	45			45	45			45
SELF INSURANCE	5,854,110	6,584,000								
OPERATING COST	12,924,850	13,595,300	130	1	1	132	129	2		131
ADD DEBT SERVICE	0	0								
DIRECT ORGANIZATION COST	12,924,850	13,595,300								
ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS	6,323,200	6,505,070								
TOTAL DEPARTMENT COST	19,248,050	20,100,370								
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	12,402,890	12,016,560								
FUNCTION COST	6,845,160	8,083,810								
LESS PROGRAM REVENUES	606,480	1,063,030								
NET PROGRAM COST	6,238,680	7,020,780								

1991 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
FINANCE ADMINISTRATION	140,770	1,000	8,840	760	151,370
CONTROLLER	1,825,660	13,130	64,610	11,270	1,914,670
RISK MANAGEMENT	230,920	3,900	7,930	1,000	243,750
TREASURY	1,864,780	34,250	250,280	6,360	2,155,670
PROPERTY ASSESSMENT	2,466,000	32,980	140,680	24,830	2,664,490
SELF INSURANCE			6,584,000		6,584,000
DEPT. TOTAL WITHOUT DEBT SERVICE	6,528,130	85,260	7,056,340	44,220	13,713,950
LESS VACANCY FACTOR	118,650				118,650
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	6,409,480	85,260	7,056,340	44,220	13,595,300

RECONCILIATION FROM 1990 REVISED TO 1991 BUDGET

DEPARTMENT: FINANCE

	DIRECT COSTS	POSITIONS		
		FT	PT	T
1990 REVISED BUDGET:	\$12,924,850	130FT	1PT	1T
Amount Required to Continue Existing Programs in 1991:	90,300		1PT	(1T)
Less: One Time 1990 Authorization	(48,830)			
REDUCTIONS TO EXISTING PROGRAMS:				
- Treasury - Delinquent Collector	(44,060)		(1FT)	
- Finance Administration - Special Administration Assistant	(78,550)		(1FT)	
- Controller Administration - Office Associate	(33,260)		(1FT)	
EXPANSIONS IN EXISTING PROGRAMS:				
- Controller Administration - Senior Staff Accountant	58,700		1FT	
- Controller Division - FIS Accounting Clerk	31,920		1FT	
NEW PROGRAMS:				
- None				
MISCELLANEOUS INCREASES (DECREASES):				
- Travel	(11,800)			
- Personnel Adjustments	33,360			
- Capital Outlay	(21,470)			
- Supplies	(5,200)			
- Other Services and Charges	(1,000)			
- Allowance for Inflation	(25,980)			
- Increase in Self-Insurance	730,000			
- Medical/Dental Contract Adjustment	(3,680)			
1991 BUDGET	\$13,595,300	129FT	2PT	-0-

1991 P R O G R A M P L A N

DEPARTMENT: FINANCE
PROGRAM: Administration

DIVISION: FINANCE ADMINISTRATION

PURPOSE:

To provide policy guidance, direction and assistance to Finance divisions.

1990 PERFORMANCES:

- Continue to provide municipal departments with the same level of financial services currently administered.
- Seek alternative methods of capital financing in order to secure funds at the lowest possible cost to the Municipality.

1991 OBJECTIVES:

- Continue to provide same level of financial services to municipal departments.
- Continue to seek alternative methods of capital financing in order to secure funds at the lowest possible cost to the municipality.

RESOURCES:

	1989 REVISED			1990 REVISED			1991 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	3	0	0	3	0	0	2	0	0
PERSONAL SERVICES	\$	197,560		\$	209,840		\$	140,770	
SUPPLIES		2,650			1,350			1,000	
OTHER SERVICES		9,290			12,720			8,840	
CAPITAL OUTLAY		0			0			760	
TOTAL DIRECT COST:	\$	209,500		\$	223,910		\$	151,370	

54 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:

1

1991 P R O G R A M P L A N

DEPARTMENT: FINANCE
PROGRAM: Risk Management

DIVISION: RISK MANAGEMENT

PURPOSE:

To protect the municipality's assets which include property, employees, and monies by reducing the frequency and severity of accidental loss.

1990 PERFORMANCES:

- Identify and minimize exposure to loss.
- Manage worker's compensation and liability claims.
- Administer insurance/self-insurance program.
- Collect damages to general government and utilities.
- Maintain comprehensive property insurance program for all municipal real and personal property.

1991 OBJECTIVES:

- Identify and minimize exposure to loss.
- Manage worker's compensation and liability claims.
- Administer insurance/self-insurance program.
- Collect damages to general government and utilities.
- Maintain comprehensive property insurance program for all municipal real and personal property.

RESOURCES:

	1989 REVISED			1990 REVISED			1991 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	2	0	0	4	0	0	4	0	0
PERSONAL SERVICES	\$	147,670		\$	198,210		\$	230,920	
SUPPLIES		7,000			5,700			3,900	
OTHER SERVICES		5,962,950			5,861,160			6,591,930	
CAPITAL OUTLAY		0			6,700			1,000	
TOTAL DIRECT COST:	\$	6,117,620		\$	6,071,770		\$	6,827,750	
PROGRAM REVENUES:	\$	0		\$	0		\$	1,019,190	

PERFORMANCE MEASURES:

- Damage claims recovered (\$)	200,000	800,000	500,000
- Municipal contracts reviewed	400	850	550
- Worker's compensation claims reduced	400	1,050	550
- General liability claims reduced	275	610	315
- Auto liability claims controlled	150	320	160

54 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
4, 31, 40, 54

1991 PROGRAM PLAN

DEPARTMENT: FINANCE
PROGRAM: Property Appraisal

DIVISION: PROPERTY ASSESSMENT

PURPOSE:

To assess all real property within the jurisdiction of the municipality. To assess all filed personal and business property. To conduct audits of personal and business property and identify unreported items. To provide services to customers on appraisal related matters and records information.

1990 PERFORMANCES:

- Assess 85,000 parcels of real property within the Municipality.
- Certify six (6) Real and Personal/Business Property rolls.
- Review and act upon exemption requests for Sr. Cit/Dis Vets., farm use, religious, charitable, and educational considerations.
- Further enhance the Division training program.
- Assess Personal and Business Property within the Municipality.
- Maintain ownership and legal descriptions for property in the MOA.
- Systematically review 14,500 commercial and residential properties.
- Respond to about 80,000 inquiries for information on Real, Personal, and Business properties.
- Receive, research, and resolve Real and Personal/Business Property valuation protests at the administrative level.
- Research and prepare formal appeals to the Board of Equalization.
- Institute a computerization of all Personal Business records.
- Develop a Personal/Business property audit program.
- Institute an automated Real Property mapping system.

1991 OBJECTIVES:

- Assess 85,000 parcels of real property within the Municipality.
- Certify six (6) Real and Personal/Business Property rolls.
- Review and act upon exemption requests for Sr. Cit/Dis Vets, Farm Use, Religious, Charitable, and Educational considerations.
- Further enhance the division training program.
- Assess Personal/Business property within the Municipality.
- Maintain ownership and legal descriptions for property in the M.O.A.
- Systematically review 14,500 Commercial and Residential properties.
- Respond to about 80,000 inquiries for information on Real and Personal/Business properties.
- Research and resolve Real and Personal/Business Property valuation protests at the administrative level.
- Research and prepare formal appeals to the Board of Equalization.
- Institute a computerization of all Personal/Business records.
- Institute an automated Real Property Mapping System.

1991 P R O G R A M P L A N

DEPARTMENT: FINANCE
 PROGRAM: Property Appraisal
 RESOURCES:

DIVISION: PROPERTY ASSESSMENT

	1989 REVISED			1990 REVISED			1991 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	7	40	0	45	0	0	45	0	0
PERSONAL SERVICES	\$ 2,399,030			\$ 2,433,270			\$ 2,418,280		
SUPPLIES	33,660			35,560			32,980		
OTHER SERVICES	140,830			147,960			140,680		
CAPITAL OUTLAY	3,810			4,040			24,830		
TOTAL DIRECT COST:	\$ 2,577,330			\$ 2,620,830			\$ 2,616,770		
PROGRAM REVENUES:	\$ 16,490			\$ 17,050			\$ 17,700		
PERFORMANCE MEASURES:									
- Certify rolls (includes coordination and preparation)	6			6			6		
- Process exemption requests. (incl. Sr. Citizens & Veterans).	6,250			6,750			7,225		
- Public/MOA inquiries, customer contacts	74,550			96,050			98,500		
- Maintain property records	85,000			85,000			85,000		
- Valuation of personal/business property returns	22,800			22,800			22,800		
- Revaluation of real property (includes admin processing)	73,950			79,050			84,500		
- Input real/business/personal property data	92,000			44,000			44,000		
- Business property discovery program	30			35			30		
- Add new commercial construction to roll. (inc. admin process)	400			400			485		
- Conduct on-site physical reinventories. (inc. admin process)	10,490			10,150			11,350		
- Prepare appeals to the Board of Equalization (inc. admin review)	1,500			1,850			1,400		
- Add residential new construction/remodels to assessment roll.	350			350			350		
- Coordinate Real Property Appeals' Process.	1,500			3,200			2,800		
- Business/Personal Property Audit Program	120			300			300		

54 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:

6, 7, 13, 14, 15, 24, 25, 29, 35, 46, 48, 50, 51, 52

1991 P R O G R A M P L A N

DEPARTMENT: FINANCE

DIVISION: CONTROLLER

PROGRAM: Financial Record Management

PURPOSE:

To ensure the fiscal integrity of the Municipality and to provide quality accounting support services to the public and Municipal agencies.

1990 PERFORMANCES:

- Provide accurate and timely comprehensive annual financial report with supporting audit workpapers.
- Provide accurate and timely monthly financial reports in most effective format.
- Respond to user requests on a timely basis.
- Control expenditure of funds based on Assembly appropriation.
- Process grant requests and financial transactions in a timely manner.
- Enhance processing tasks through use of mainframe application systems.

1991 OBJECTIVES:

- Provide annual financial reports with supporting audit workpapers in an accurate and timely manner.
- Provide monthly financial reports in most effective format in an accurate and timely manner.
- Provide training to FIS computerized monthly report users in regards to input document preparation, reading and understanding reports, and the use of on line inquiry.
- Control expenditure of funds based on assembly appropriation.
- Process grant requests and financial transactions in a timely manner.
- Enhance processing tasks through use of mainframe application systems.
- Draft accounting policies and procedures manual.

1991 P R O G R A M P L A N

DEPARTMENT: FINANCE

DIVISION: CONTROLLER

PROGRAM: Financial Record Management

RESOURCES:

	1989 REVISED			1990 REVISED			1991 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	8	15	0	22	0	0	23	0	0
PERSONAL SERVICES	\$ 1,132,880			\$ 1,160,640			\$ 1,239,860		
SUPPLIES	12,390			9,310			8,650		
OTHER SERVICES	64,090			54,160			51,900		
CAPITAL OUTLAY	12,930			8,500			9,770		
TOTAL DIRECT COST:	\$ 1,222,290			\$ 1,232,610			\$ 1,310,180		
PROGRAM REVENUES:	\$ 7,010			\$ 4,800			\$ 4,800		

PERFORMANCE MEASURES:

- Input documents reviewed	1,560	1,675	1,600
- Reports prepared	8,700	8,800	8,842
- Funds verified	1,780	1,250	1,200
- Transactions input	467,763	504,500	544,860
- Grants accounted for in single audits (state and federal)	435	290	450
- Funds Managed	102	100	81
- Individual grant revenue confirmations completed	688	590	600

54 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
2, 16, 17, 18, 26, 27, 28, 38, 49, 53

1991 PROGRAM PLAN

DEPARTMENT: FINANCE
PROGRAM: Check Issuance

DIVISION: CONTROLLER

PURPOSE:

To issue checks for payroll, process vouchers, issue checks to vendors and process all required reports and associated forms.

1990 PERFORMANCES:

- Process 26 bi-weekly payrolls for approximately 3256 employees and issue approximately 84,500 checks/advices annually.
- Provide regulatory agencies required payroll reports in a timely manner.
- Continue timely vendor payments to take advantage of all possible discounts offered to the Municipality.

1991 OBJECTIVES:

- Process 26 bi-weekly payrolls for approximately 3256 employees and issue approximately 84,500 checks/advices annually.
- Provide required payroll reports to regulatory agencies in a timely manner.
- Continue timely payments to vendors to take advantage of all possible discounts offered to the Municipality.

RESOURCES:

	1989 REVISED			1990 REVISED			1991 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	4	9	0	12	0	0	12	0	0
PERSONAL SERVICES	\$	520,250		\$	538,410		\$	545,290	
SUPPLIES		6,690			4,450			4,480	
OTHER SERVICES		14,700			13,090			12,710	
CAPITAL OUTLAY		390			890			1,500	
TOTAL DIRECT COST:	\$	542,030		\$	556,840		\$	563,980	

PERFORMANCE MEASURES:

- Manual payroll checks written	1,677	1,400	1,400
- Payroll data base transactions	9,762	9,000	9,000
- Biweekly checks/advices for apx. 3256 employees	88,560	84,500	84,500
- Accounts payable checks issued	27,800	29,000	29,600
- Vouchers paid	40,500	41,700	42,500
- Invoices paid	115,500	122,000	124,500
- Manual checks, leave adj leave dontns, adjsting wrksht input transactn.	22,615	21,500	21,500

54 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
5, 8, 36, 37, 39

1991 P R O G R A M P L A N

DEPARTMENT: FINANCE

DIVISION: TREASURY

PROGRAM: Division Admin and Management of Funds

PURPOSE:

To collect and account for all monies received by the municipality, invest funds to obtain maximum interest earnings consistent with safety of principal and bill all property taxes due the municipality.

1990 PERFORMANCES:

- Supervise and administer the functions of the Treasury Division in accordance with all applicable laws, policies and regulations.
- Invest municipal funds as provided by Municipal Code.
- Monitor cash flow and ensure availability of funds to cover daily expenditures.

1991 OBJECTIVES:

- Supervise and administer the functions of the Treasury Division in accordance with all applicable laws, policies and regulations.
- Invest municipal funds as provided by Municipal Code.
- Monitor cash flow and ensure availability of funds to cover daily expenditures.

RESOURCES:

	1989 REVISED			1990 REVISED			1991 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	9	0	0	11	0	0	11	0	0
PERSONAL SERVICES	\$	425,590		\$	576,100		\$	562,400	
SUPPLIES		5,000			10,180			10,000	
OTHER SERVICES		55,950			78,120			52,490	
CAPITAL OUTLAY		450			32,010			4,960	
TOTAL DIRECT COST:	\$	486,990		\$	696,410		\$	629,850	
PROGRAM REVENUES:	\$	10,000		\$	16,830		\$	20,340	

PERFORMANCE MEASURES:

- Investment bids issued		94		94		94
- Cash receipts processed		26,077		26,000		26,000
- Checks and advices dispersed		121,193		120,150		120,150
- Revenue Deposits verified		15,600		18,000		18,000
- Tobacco tax collected		0		2,586,350		0
- Hotel/Motel tax collected		3,935,140		4,386,220		4,386,220

54 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
3, 11, 19, 20, 22, 43

1991 PROGRAM PLAN

DEPARTMENT: FINANCE DIVISION: TREASURY
 PROGRAM: Delinquent and Miscellaneous Collections

PURPOSE:

To rebill and collect delinquent personal and business property taxes; to collect utility and general government bills for collection (BFC's); to bill and collect Emergency Medical Service (EMS) transport fees;

1990 PERFORMANCES:

- Collect the maximum amount of delinquent personal property tax accounts possible.
- Collect miscellaneous accounts receivable.
- Bill and collect Emergency Medical Service fees.
- Improve efficiency through automation where possible.

1991 OBJECTIVES:

- Collect the maximum amount of delinquent personal property tax accounts possible.
- Collect miscellaneous accounts receivable.
- Bill and collect Emergency Medical Service fees.
- Improve efficiency through automation where possible.

RESOURCES:

	1989 REVISED			1990 REVISED			1991 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	15	0	0	15	0	0	14	0	0
PERSONAL SERVICES	\$	577,840		\$	636,620		\$	604,750	
SUPPLIES		6,000			4,680			4,250	
OTHER SERVICES		146,950			50,770			59,370	
CAPITAL OUTLAY		26,340			750			400	
TOTAL DIRECT COST:	\$	757,130		\$	692,820		\$	668,770	

PERFORMANCE MEASURES:

- Receivables reduced (in \$000's)	15,370	12,530	18,472
- Small Claims Court cases filed	75	300	175
- Bankruptcy cases coordinated	550	510	350
- Court fines/Perm Fund Div executions (in \$)	202,000	195,000	190,000
- Liquor license protest collections (in \$)	100,000	100,000	100,000
- Ambulance services billed	8,073	8,100	8,100
- Insurance claims processed for EMS	2,500	2,500	2,500

54 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS: 12, 23, 33, 34, 41, 42, 47

1991 P R O G R A M P L A N

DEPARTMENT: FINANCE
PROGRAM: Tax Billing and Collection

DIVISION: TREASURY

PURPOSE:

To bill, collect, and process all tax payments; to maintain taxes receivable; to issue tax certificates; to provide tax information to the public; and to provide for annual foreclosure for unpaid taxes.

1990 PERFORMANCES:

- Bill and collect both real and personal property taxes.
- Issue tax certificates.
- Proceed with foreclosures as necessary.
- Provide professional service and information to the public.

1991 OBJECTIVES:

- Bill and collect both real and personal property taxes.
- Issue tax certificates.
- Proceed with foreclosures as necessary.
- Provide professional service and information to the public.

RESOURCES:

	1989 REVISED			1990 REVISED			1991 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	6	0	0	6	0	0	6	0	0
PERSONAL SERVICES	\$	226,450		\$	244,230		\$	246,950	
SUPPLIES		19,000			8,500			8,500	
OTHER SERVICES		133,830			111,320			97,070	
CAPITAL OUTLAY		600			0			400	
TOTAL DIRECT COST:	\$	379,880		\$	364,050		\$	352,920	
PROGRAM REVENUES:	\$	0		\$	1,000		\$	1,000	

PERFORMANCE MEASURES:

- Tax bills issued	125,000	125,000	125,000
- Assessor adjustments	3,500	3,500	3,500
- Replats processed	64	75	75
- Foreclosures processed	2,420	1,850	1,900
- Tax payments processed on a timely basis	140,000	140,000	140,000
- Tax certificates issued	755	750	750

54 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
9, 10

1991 PROGRAM PLAN

DEPARTMENT: FINANCE
PROGRAM: Remittance Processing

DIVISION: TREASURY

PURPOSE:

To process all payments received daily for prompt credit to customer accounts and deposit to bank; to collect, control and transmit utility payment data to the four municipal utilities daily.

1990 PERFORMANCES:

- Process 1,510,000 utility payments throughout the year.
- Prepare an average daily deposit of \$750,000.
- Monitor and collect all returned checks.
- Research an average of 50 utility accounts per day.
- Research and process all bank deposit corrections as required.
- Process tax collections through remittance processor machine.

1991 OBJECTIVES:

- Process 1,510,000 utility payments throughout the year.
- Prepare an average daily deposit of \$750,000.
- Monitor and collect all returned checks.
- Research an average of 50 utility accounts per day.
- Research and process all bank deposit corrections as required.
- Process tax collections through remittance processor machine.

RESOURCES:

	1989 REVISED			1990 REVISED			1991 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	12	0	0	12	1	1	12	2	0
PERSONAL SERVICES	\$	358,910		\$	424,040		\$	420,260	
SUPPLIES		10,000			10,450			11,500	
OTHER SERVICES		26,980			30,770			41,350	
CAPITAL OUTLAY		1,540			350			600	
TOTAL DIRECT COST:	\$	397,430		\$	465,610		\$	473,710	

PERFORMANCE MEASURES:

- Remittances prepared and processed	1,510,000	1,510,000	1,510,000
- Returned/NSF checks processed	4,000	4,000	4,000
- Customer accounts researched	7,500	7,500	7,500

54 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
21, 30, 32, 44, 45