

FINANCE

FINANCE

**Municipal
Manager**

**Finance
Administration
1310**

**Controller
1320**

**Controller
Administration
1321**

**General
Accounting
1322**

**Payroll
1323**

**Accounts Payable
1324**

**Enterprise
Accounting
1325**

**Financial Information
Systems
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**Grants
Accounting
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**Risk Management
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**Treasury
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**Treasury
Administration
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**Cash Management
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Collections
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Processing
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1350**

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Administration
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and Records
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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; reduce delinquent accounts receivable; and process all payments for utility services.
- Provide fair market value appraisals on real and personal property; maintain customer service records for real and personal property; update records to keep a valid tax roll; and operate a public service counter for property appraisal.
- 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

| | 1987 | 1988 |
|------------------|--------------|----------------|
| Direct Costs | \$11,547,470 | \$12,526,300 * |
| Program Revenues | \$ 38,200 | \$ 32,900 |
| Personnel | 123FT | 130FT 9T * |

* This includes the transfer of the Utility Remittance Processing function (\$409,250 and 11 positions) from Public Utility Affairs.

1988 RESOURCE PLAN

DEPARTMENT: FINANCE

| DIVISION | FINANCIAL SUMMARY | | PERSONNEL SUMMARY | | | |
|--|-------------------|-------------|-------------------|----|-------------|-------|
| | 1987 REVISED | 1988 BUDGET | 1987 REVISED | | 1988 BUDGET | |
| | | | FT | PT | T | TOTAL |
| FINANCE ADMINISTRATION | 353,920 | 251,180 | 5 | | | 5 |
| CONTROLLER | 2,305,330 | 2,066,830 | 46 | | | 46 |
| TREASURY | 1,236,600 | 1,706,780 | 24 | | | 24 |
| PROPERTY ASSESSMENT | 2,432,620 | 2,510,310 | 48 | | | 48 |
| SELF INSURANCE | 5,219,000 | 5,991,200 | | | | |
| OPERATING COST | 11,547,470 | 12,526,300 | 123 | | | 123 |
| ADD DEBT SERVICE | 0 | 0 | | | | |
| DIRECT ORGANIZATION COST | 11,547,470 | 12,526,300 | | | | |
| ADD INTRAGOVERNMENTAL CHARGES | 6,414,400 | 6,994,290 | | | | |
| CHARGES FROM OTHERS | | | | | | |
| TOTAL DEPARTMENT COST | 17,961,870 | 19,520,590 | | | | |
| LESS INTRAGOVERNMENTAL CHARGES TO OTHERS | 12,216,020 | 13,680,750 | | | | |
| FUNCTION COST | 5,745,850 | 5,839,840 | | | | |
| LESS PROGRAM REVENUES | 38,200 | 32,900 | | | | |
| NET PROGRAM COST | 5,707,650 | 5,806,940 | | | | |

1988 RESOURCES BY CATEGORY OF EXPENSE

| DIVISION | PERSONAL SERVICES | SUPPLIES | OTHER SERVICES | CAPITAL OUTLAY | TOTAL DIRECT COST |
|----------------------------------|-------------------|----------|----------------|----------------|-------------------|
| FINANCE ADMINISTRATION | 238,660 | 3,250 | 9,880 | | 251,790 |
| CONTROLLER | 1,990,270 | 27,770 | 87,730 | 3,950 | 2,109,720 |
| TREASURY | 1,411,120 | 49,490 | 217,760 | 28,410 | 1,706,780 |
| PROPERTY ASSESSMENT | 2,413,760 | 46,690 | 150,360 | 6,820 | 2,617,630 |
| SELF INSURANCE | | | 5,991,200 | | 5,991,200 |
| DEPT. TOTAL WITHOUT DEBT SERVICE | 6,053,810 | 127,200 | 6,456,930 | 39,180 | 12,677,120 |
| LESS VACANCY FACTOR | 150,820 | | | | 150,820 |
| ADD DEBT SERVICE | | | | | |
| TOTAL DIRECT ORGANIZATION COST | 5,902,990 | 127,200 | 6,456,930 | 39,180 | 12,526,300 |

| |
|--|
| RECONCILIATION FROM 1987 REVISED TO 1988 BUDGET |
|--|

DEPARTMENT: FINANCE

| | DIRECT COSTS | POSITIONS | |
|---|--------------|-----------|----|
| 1987 Revised Budget: | \$11,547,470 | 123FT | |
| TRANSFER FROM PUBLIC UTILITY AFFAIRS: | | | |
| - Utility bill remittance processing | 409,250 | 11FT | |
| REDUCTIONS TO EXISTING PROGRAMS: | | | |
| - Reorganization of Payroll section | (28,870) | (1FT) | |
| - Grant Accounting staff | (62,250) | (1FT) | |
| - Enterprise Accounting staff | (29,460) | (1FT) | |
| - Clerical support for Personal Property | (26,390) | (1FT) | |
| - Combine bond/investment positions | (53,770) | (1FT) | |
| EXPANSIONS IN EXISTING PROGRAMS: | | | |
| - Self Insurance increase | 772,200 | | |
| - Increase Property Assessment staff to accomplish state-required reinventory | 125,000 | | 9T |
| - Increase staff for the collection of delinquent taxes | 39,270 | 1FT | |
| - Purchase property appraisal information from Motznik | 20,000 | | |
| NEW PROGRAMS: | | | |
| - None | | | |
| MISCELLANEOUS INCREASES (DECREASES): | | | |
| - Reduction in personnel account | (98,870) | | |
| - Miscellaneous increases/decreases | (23,400) | | |
| - Vehicle allowance | (6,600) | | |
| - Benefits adjustment | (57,280) | | |
| 1988 BUDGET | \$12,526,300 | 130FT | 9T |

1988 PROGRAM PLAN

DEPARTMENT: FINANCE
PROGRAM: Administration

DIVISION: FINANCE ADMINISTRATION

PURPOSE:

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

1987 PERFORMANCES:

- Continue the same level of financial services provided to municipal departments.
- Explore alternative methods of capital financing in order to secure funds at the lowest possible cost to the Municipality.
- Implement appropriate recommendations from the International Association of Assessing Officers study.

1988 OBJECTIVES:

- Continue the same level of financial services provided to municipal departments.
- Explore alternative methods of capital financing in order to secure funds at the lowest possible cost to the municipality.
- File all of the new reports and monitor all programs required by the Tax Reform Act of 1986.

RESOURCES:

| | 1986 REVISED | | | 1987 REVISED | | | 1988 BUDGET | | |
|--------------------|--------------|---------|---|--------------|---------|---|-------------|---------|---|
| | FT | PT | T | FT | PT | T | FT | PT | T |
| PERSONNEL: | 5 | 0 | 0 | 5 | 0 | 0 | 4 | 0 | 0 |
| PERSONAL SERVICES | \$ | 333,320 | | \$ | 332,490 | | \$ | 238,050 | |
| SUPPLIES | | 2,900 | | | 3,250 | | | 3,250 | |
| OTHER SERVICES | | 13,560 | | | 18,180 | | | 9,880 | |
| TOTAL DIRECT COST: | \$ | 349,780 | | \$ | 353,920 | | \$ | 251,180 | |

56 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
1, 10, 29, 35

1988 PROGRAM PLAN

DEPARTMENT: FINANCE

DIVISION: CONTROLLER

PROGRAM: Financial Record Management

PURPOSE:

To provide accounting support for all municipal departments, maintain essential accounting records and provide financial information as requested.

1987 PERFORMANCES:

- Process grant requests and financial transactions in a timely manner.
- Assist in the annual audit and prepare the consolidated annual financial report.
- Implement the single audit of all active state grants.
- Convert manual processing tasks to microcomputer systems to handle the increasing workload with existing staff resources.

1988 OBJECTIVES:

- Provide audit workpapers for the annual audit and prepare the consolidated annual financial report.
- Process grant requests and financial transactions in a timely manner.
- Continue to convert manual processing tasks to microcomputer systems.
- Maintain the integrity of financial data with reduced staffing.

RESOURCES:

| | 1986 REVISED | | | 1987 REVISED | | | 1988 BUDGET | | |
|--------------------|--------------|----|---|--------------|----|---|--------------|----|---|
| | FT | PT | T | FT | PT | T | FT | PT | T |
| PERSONNEL: | 28 | 0 | 0 | 25 | 0 | 0 | 23 | 0 | 0 |
| PERSONAL SERVICES | \$ 1,384,430 | | | \$ 1,276,960 | | | \$ 1,134,140 | | |
| SUPPLIES | 14,330 | | | 16,960 | | | 16,450 | | |
| OTHER SERVICES | 108,110 | | | 76,800 | | | 69,660 | | |
| CAPITAL OUTLAY | 1,510 | | | 2,770 | | | 3,340 | | |
| TOTAL DIRECT COST: | \$ 1,508,380 | | | \$ 1,373,490 | | | \$ 1,223,590 | | |
| PROGRAM REVENUES: | \$ 2,000 | | | \$ 8,200 | | | \$ 0 | | |

PERFORMANCE MEASURES:

| | | | |
|----------------------------|---------|---------|---------|
| - Input documents reviewed | 50,088 | 51,500 | 51,400 |
| - Reports prepared | 12,956 | 13,700 | 10,700 |
| - Funds verified | 6,020 | 6,300 | 6,200 |
| - Transactions input | 722,600 | 756,870 | 756,870 |

56 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
2, 12, 13, 15, 17, 22, 33, 36, 38

1988 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.

1987 PERFORMANCES:

- Continue to process payroll checks promptly with a minimum of overtime.
- Continue timely payments of vendors to take advantage of all possible discounts offered to the municipality.

1988 OBJECTIVES:

- Streamline operation of the newly installed Payroll/Personnel system and effect a significant cost reduction in the overall operation of the Municipal Payroll Section.
- Continue timely payments of vendors to take advantage of all possible discounts offered to the municipality.

RESOURCES:

| | 1986 REVISED | | | 1987 REVISED | | | 1988 BUDGET | | |
|--------------------|--------------|---------|---|--------------|---------|---|-------------|---------|---|
| | FT | PT | T | FT | PT | T | FT | PT | T |
| PERSONNEL: | 18 | 0 | 0 | 17 | 0 | 0 | 16 | 0 | 0 |
| PERSONAL SERVICES | \$ | 703,020 | | \$ | 675,920 | | \$ | 613,290 | |
| SUPPLIES | | 6,670 | | | 6,880 | | | 6,880 | |
| OTHER SERVICES | | 13,250 | | | 12,770 | | | 12,970 | |
| CAPITAL OUTLAY | | 1,700 | | | 750 | | | 390 | |
| TOTAL DIRECT COST: | \$ | 724,640 | | \$ | 696,320 | | \$ | 633,530 | |

PERFORMANCE MEASURES:

| | | | | | | |
|--|--|---------|--|---------|--|---------|
| - Manual payroll checks written | | 1,968 | | 1,968 | | 2,250 |
| - Payroll data base transactions | | 18,200 | | 17,860 | | 21,000 |
| - Payroll processing documents handled | | 660,000 | | 653,977 | | 626,000 |
| - Accounts payable checks issued | | 45,100 | | 46,900 | | 48,100 |
| - Vouchers paid | | 61,200 | | 63,200 | | 65,700 |
| - Invoices paid | | 187,500 | | 190,000 | | 207,700 |

56 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
9, 11, 37, 39, 56

1988 PROGRAM PLAN

DEPARTMENT: FINANCE
PROGRAM: Risk Management

DIVISION: CONTROLLER

PURPOSE:

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

1987 PERFORMANCES:

- Identify and treat exposures to loss.
- Manage worker's compensation and liability claims.
- Administer insurance/self-insurance program.
- Collect damages to general government and utilities.
- Collect restitution for Municipal public defender program.
- Maintain comprehensive property insurance program for all Municipal real and personal property.
- Update program plan from 1332.

1988 OBJECTIVES:

- Identify and treat exposures to loss.
- Manage workers' compensation and liability claims.
- Administer self-insurance program.
- Collect damages to general government and utilities
- Maintain comprehensive property insurance program on all Municipal real and personal property.

RESOURCES:

| | 1986 REVISED | | | 1987 REVISED | | | 1988 BUDGET | | |
|--------------------|--------------|-----------|---|--------------|-----------|---|-------------|-----------|---|
| | FT | PT | T | FT | PT | T | FT | PT | T |
| PERSONNEL: | 5 | 0 | 0 | 4 | 0 | 0 | 4 | 0 | 0 |
| PERSONAL SERVICES | \$ | 260,750 | | \$ | 197,720 | | \$ | 199,950 | |
| SUPPLIES | | 8,490 | | | 8,740 | | | 4,440 | |
| OTHER SERVICES | | 4,723,770 | | | 5,247,840 | | | 5,996,300 | |
| CAPITAL OUTLAY | | 2,400 | | | 220 | | | 220 | |
| TOTAL DIRECT COST: | \$ | 4,995,410 | | \$ | 5,454,520 | | \$ | 6,200,910 | |

PERFORMANCE MEASURES:

| | | | |
|--|---------|---------|---------|
| - Damage claims recovered (\$) | 900,000 | 500,000 | 500,000 |
| - Municipal contracts reviewed | 480 | 550 | 550 |
| - Worker's compensation claims reduced | 658 | 576 | 550 |
| - General liability claims reduced | 339 | 325 | 315 |
| - Auto liability claims controlled | 169 | 160 | 160 |

56 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS: 20, 23, 24, 25, 26, 27, 28, 48, 49, 50, 51, 52, 53

1988 PROGRAM PLAN

DEPARTMENT: FINANCE DIVISION: TREASURY

PROGRAM: Collection & 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.

1987 PERFORMANCES:

- Implement automated remittance processing capability for utility payments.
- Continue pursuing collection of delinquent accounts and automate record keeping where possible.
- Monitor cash flow and provide funds to cover daily expenditures.
- Continue 1986 activities.

1988 OBJECTIVES:

- Monitor cash flow and ensure availability of funds to cover daily expenditures.
- Pursue collection of delinquent accounts and automation of record keeping where possible.
- Improve automated tax receivable system for greater operational efficiency.
- Provide administration and supervision of Remittance Processing Section.
- Continue 1987 activities.

1988 PROGRAM PLAN

DEPARTMENT: FINANCE DIVISION: TREASURY
 PROGRAM: Collection & Management of Funds
 RESOURCES:

| | 1986 REVISED | | | 1987 REVISED | | | 1988 BUDGET | | |
|--------------------|--------------|----|---|--------------|----|---|--------------|----|---|
| | FT | PT | T | FT | PT | T | FT | PT | T |
| PERSONNEL: | 35 | 0 | 0 | 24 | 0 | 0 | 36 | 0 | 0 |
| PERSONAL SERVICES | \$ 1,372,740 | | | \$ 1,051,580 | | | \$ 1,411,120 | | |
| SUPPLIES | 30,340 | | | 33,540 | | | 49,490 | | |
| OTHER SERVICES | 128,140 | | | 142,240 | | | 217,760 | | |
| CAPITAL OUTLAY | 5,350 | | | 9,240 | | | 28,410 | | |
| TOTAL DIRECT COST: | \$ 1,536,570 | | | \$ 1,236,600 | | | \$ 1,706,780 | | |
| PROGRAM REVENUES: | \$ 8,200 | | | \$ 2,200 | | | \$ 17,200 | | |

PERFORMANCE MEASURES:

| | | | |
|--|-----------|-----------|-----------|
| - Ambulance services billed | 6,900 | 8,073 | 8,073 |
| - Tax bills issued | 155,000 | 155,000 | 155,000 |
| - Investment bids issued | 57 | 94 | 94 |
| - Cash receipts processed | 55,620 | 55,600 | 48,760 |
| - Checks and advices dispersed | 175,000 | 161,800 | 145,340 |
| - Cashier training sessions provided | 50 | 25 | 35 |
| - Receivables reduced (in \$000's) | 14,825 | 13,703 | 14,650 |
| - Hotel/Motel Tax collected (in dollars) | 3,493,120 | 3,493,120 | 3,493,120 |
| - Small claims court cases processed | 20 | 70 | 100 |
| - Bankruptcy cases coordinated | 650 | 650 | 700 |
| - Insurance claims processed for EMS | 2,300 | 2,500 | 2,500 |
| - Remittances received and processed | 0 | 0 | 2,106,000 |
| - NSF checks processed | 0 | 0 | 3,500 |

56 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
 3, 14, 18, 19, 21, 32, 34, 43, 44, 45, 46, 47, 54, 55

1988 PROGRAM PLAN

DEPARTMENT: FINANCE

DIVISION: PROPERTY ASSESSMENT

PROGRAM: Property Appraisal

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.

1987 PERFORMANCES:

- Assess 91,000 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.
- Continue development of the Division training program.
- Assess personal and business property within the Municipality.
- Respond to about 45,000 inquiries for information on real, personal and business property.
- Maintain ownership and legal descriptions for property in MOA.
- Systematically review real property within the Municipality.
- Receive, research, and resolve real and personal/business property appeals at the administrative level.
- Research and prepare formal appeals to the Board of Equalization.
- Develop a personal/business property audit program.

1988 OBJECTIVES:

- Assess 91,000 real property parcels 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, educational and hospital purposes.
- Further enhance the division training program and participate in the State certification program.
- Assess personal and business property within the Municipality.
- Respond to about 45,000 inquiries for information on real, personal and business property.
- Maintain ownership and legal descriptions for property in the MOA.
- Systematically review 24,800 parcels of residential and 3,500 parcels of commercial property as the second part of the six year cycle.
- 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.
- Develop a personal/business property audit program.

1988 PROGRAM PLAN

DEPARTMENT: FINANCE
 PROGRAM: Property Appraisal
 RESOURCES:

DIVISION: PROPERTY ASSESSMENT

| | 1986 REVISED | | | 1987 REVISED | | | 1988 BUDGET | | |
|--------------------|--------------|----|---|--------------|----|---|--------------|----|---|
| | FT | PT | T | FT | PT | T | FT | PT | T |
| PERSONNEL: | 47 | 0 | 1 | 48 | 0 | 0 | 47 | 0 | 9 |
| PERSONAL SERVICES | \$ 2,246,340 | | | \$ 2,252,340 | | | \$ 2,306,440 | | |
| SUPPLIES | 61,780 | | | 37,300 | | | 46,690 | | |
| OTHER SERVICES | 172,750 | | | 137,080 | | | 150,360 | | |
| CAPITAL OUTLAY | 5,330 | | | 5,900 | | | 6,820 | | |
| TOTAL DIRECT COST: | \$ 2,486,200 | | | \$ 2,432,620 | | | \$ 2,510,310 | | |
| PROGRAM REVENUES: | \$ 27,800 | | | \$ 27,800 | | | \$ 15,700 | | |

PERFORMANCE MEASURES:

| | | | |
|--|--------|---------|---------|
| - Certify rolls (includes coordination and preparation) | 6 | 6 | 6 |
| - Process exemption requests. | 4,000 | 5,700 | 0 |
| - Public/MOA inquires, customer contacts | 38,000 | 64,800 | 77,300 |
| - Maintain property records | 52,000 | 81,500 | 85,000 |
| - Personnel admin for division staff | 48 | 48 | 48 |
| - Valuation of personal/business property returns | 23,900 | 24,500 | 24,000 |
| - Revaluation of real property (includes admin processing) | 89,000 | 85,000 | 85,000 |
| - Input real/business/personal property data | 77,000 | 100,000 | 125,000 |
| - Business property discovery program | 30 | 65 | 50 |
| - Add new commercial construction to roll. (inc. admin process) | 930 | 670 | 680 |
| - Conduct on-site physical reinventories. (inc. admin process) | 3,800 | 18,780 | 28,300 |
| - Prepare appeals to the Board of Equalization (inc. admin review) | 946 | 1,008 | 1,500 |
| - Add residential new construction/remodels to assessment roll. | 1,200 | 1,000 | 1,100 |

56 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
 4, 5, 6, 7, 8, 16, 30, 31, 40, 41, 42