

# **FINANCE**

# FINANCE

Municipal  
Manager

Finance  
Administration  
(1310)

Controller  
(1320)

Purchasing  
(1330)

Treasury  
(1340)

Property Appraisal  
(1350)

Controller  
Administration  
(1321)

General  
Accounting  
(1322)

Payroll  
(1323)

Accounts Payable  
(1324)

Enterprise  
Accounting  
(1325)

Financial Information  
Systems  
(1326)

Grants  
Accounting  
(1327)

Treasury  
Administration  
(1341)

Cash Management  
(1342)

Delinquent  
Collections  
(1345)

Taxes  
(1346)

Utilities and  
Miscellaneous  
Collections  
(1347)

Property Appraisal  
Administration  
(1351)

Customer Service  
and Records  
(1352)

Real Property  
(1353)

Personal Property  
(1354)

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# FINANCE

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Municipal  
Manager

Finance  
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Treasury  
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Property Appraisal  
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Controller  
Administration  
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General  
Accounting  
1322

Payroll  
1323

Accounts Payable  
1324

Enterprise  
Accounting  
1325

Financial Information  
Systems  
1326

Grants  
Accounting  
1327

Risk Management  
1329

Self Insurance  
1332

Treasury  
Administration  
1341

Cash Management  
1342

Delinquent  
Collections  
1345

Taxes  
1346

Remittance  
Processing  
1347

Property Appraisal  
Administration  
1351

Customer Service  
and Records  
1352

Real Property  
1353

Personal Property  
1354

## 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	\$13,222,400 *
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	FT	PT	T	TOTAL
FINANCE ADMINISTRATION	353,920	340,500	5			5	5			5
CONTROLLER	2,305,330	1,993,580	46			46	42			42
TREASURY	1,236,600	1,675,470	24			24	36			36
PROPERTY ASSESSMENT	2,432,620	2,471,650	48			48	47		9	56
SELF INSURANCE	5,219,000	6,741,200								
OPERATING COST	11,547,470	13,222,400	123			123	130		9	139
ADD DEBT SERVICE	0	0								
DIRECT ORGANIZATION COST	11,547,470	13,222,400								
ADD INTRAGOVERNMENTAL CHARGES	6,414,400	7,068,580								
CHARGES FROM OTHERS										
TOTAL DEPARTMENT COST	17,961,870	20,290,980								
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	12,216,020	14,451,720								
FUNCTION COST	5,745,850	5,839,260								
LESS PROGRAM REVENUES	38,200	32,900								
NET PROGRAM COST	5,707,650	5,806,360								

1988 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
FINANCE ADMINISTRATION	327,980	3,250	9,880		341,110
CONTROLLER	1,917,020	27,770	87,730	3,950	2,036,470
TREASURY	1,379,810	49,490	217,760	28,410	1,675,470
PROPERTY ASSESSMENT	2,395,100	46,690	130,360	6,820	2,578,970
SELF INSURANCE			6,741,200		6,741,200
DEPT. TOTAL WITHOUT DEBT SERVICE	6,019,910	127,200	7,186,930	39,180	13,373,220
LESS VACANCY FACTOR	150,820				150,820
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	5,869,090	127,200	7,186,930	39,180	13,222,400

RECONCILIATION FROM 1987 REVISED TO 1988 BUDGET
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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	(91,150)	(2FT)
- Grant Accounting staff	(62,250)	(1FT)
- Enterprise Accounting staff	(29,460)	(1FT)
- Clerical support for Personal Property	(26,390)	(1FT)
EXPANSIONS IN EXISTING PROGRAMS:		
- Self Insurance increase	1,522,200	
- Increase Property Assessment staff to accomplish state-required reinventory	125,000	9T
- Increase staff for the collection of delinquent taxes	39,270	1FT
NEW PROGRAMS:		
- None		
MISCELLANEOUS INCREASES (DECREASES):		
- Reduction in personnel account	(83,770)	
- Miscellaneous increases/decreases	(23,400)	
- 6.6% benefit adjustment	(104,370)	
1988 BUDGET	\$13,222,400	130FT 9T

1988 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.

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	5	0	0
PERSONAL SERVICES	\$	333,320		\$	332,490		\$	327,370	
SUPPLIES		2,900			3,250			3,250	
OTHER SERVICES		13,560			18,180			9,880	
TOTAL DIRECT COST:	\$	349,780		\$	353,920		\$	340,500	

55 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			\$ 1,128,400		
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			\$ 1,217,850		
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

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



1988 P R O G R A M P L A N

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	15	0	0
PERSONAL SERVICES	\$	703,020		\$	675,920		\$	547,400	
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		\$	567,640	

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

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

1988 P R O G R A M P L A N

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		\$	198,330	
SUPPLIES		8,490			8,740			4,440	
OTHER SERVICES		4,723,770			5,247,840			6,746,300	
CAPITAL OUTLAY		2,400			220			220	
TOTAL DIRECT COST:	\$	4,995,410		\$	5,454,520		\$	6,949,290	

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

55 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: 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 P R O G R A M P L A N

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			\$ 2,287,780		
SUPPLIES	61,780			37,300			46,690		
OTHER SERVICES	172,750			137,080			130,360		
CAPITAL OUTLAY	5,330			5,900			6,820		
TOTAL DIRECT COST:	\$ 2,486,200			\$ 2,432,620			\$ 2,471,650		
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			2,750		
- 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			1,000		

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