

FINANCE

FINANCE

Mayor

Finance
Administration
1311

Risk Management
1312

Self Insurance
1332

Controller
1320

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

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; 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

	1988	1989
Direct Costs	\$12,511,440	\$12,178,710
Program Revenues	\$ 32,900	\$ 33,500
Personnel	60FT 69PT	58FT 62PT

1989 RESOURCE PLAN

DEPARTMENT: FINANCE

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY							
	1988 REVISED	1989 BUDGET	1988 REVISED		1989 BUDGET					
			FT	PT	T	TOTAL	FT	PT	T	TOTAL
FINANCE ADMINISTRATION	443,630	339,770	6	1		7	5			5
CONTROLLER	1,849,180	1,762,500	11	28		39	12	24		36
TREASURY	1,696,000	1,685,530	36			36	34			34
PROPERTY ASSESSMENT	2,531,430	2,399,710	7	40		47	7	38		45
SELF INSURANCE	5,991,200	5,991,200								
OPERATING COST	12,511,440	12,178,710	60	69		129	58	62		120
ADD DEBT SERVICE	0	0								
DIRECT ORGANIZATION COST	12,511,440	12,178,710								
ADD INTRAGOVERNMENTAL CHARGES CHARGES FROM OTHERS	6,612,310	5,853,310								
TOTAL DEPARTMENT COST	19,123,750	18,032,020								
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	13,825,681	12,164,140								
FUNCTION COST	5,298,069	5,867,880								
LESS PROGRAM REVENUES	32,900	33,500								
NET PROGRAM COST	5,265,169	5,834,380								

1989 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
FINANCE ADMINISTRATION	316,080	7,650	16,040		339,770
CONTROLLER	1,682,430	20,470	86,790	13,320	1,803,010
TREASURY	1,394,510	40,000	253,710	27,730	1,715,950
PROPERTY ASSESSMENT	2,281,300	28,200	134,120	3,810	2,447,430
SELF INSURANCE			5,991,200		5,991,200
DEPT. TOTAL WITHOUT DEBT SERVICE	5,674,320	96,320	6,481,860	44,860	12,297,360
LESS VACANCY FACTOR	118,650				118,650
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	5,555,670	96,320	6,481,860	44,860	12,178,710

RECONCILIATION FROM 1988 REVISED TO 1989 BUDGET

DEPARTMENT: FINANCE

	DIRECT COSTS	POSITIONS		
		FT	PT	T
1988 REVISED BUDGET:	\$12,511,440	60FT	69PT	
Amount Required to Continue Existing Programs in 1989:	(77,040)			
REDUCTIONS TO EXISTING PROGRAMS:				
- Risk Management clerical support	(31,880)	(1FT)		
- Accounts Payable staff	(84,230)		(3PT)	
- Financial Information staff	(53,210)		(1PT)	
- Treasury clerical support	(32,530)	(1FT)		
- Remittance Processing staff	(28,430)	(1FT)		
- Property Appraisal clerical staff	(27,540)		(1PT)	
- Property Appraisal appraiser staff	(44,650)		(1PT)	
EXPANSIONS IN EXISTING PROGRAMS:				
None				
NEW PROGRAMS:				
None				
MISCELLANEOUS INCREASES (DECREASES):				
- Court costs for criminal fines collection	21,000			
- Capital outlay to enhance collection of delinquent receivables and analysis and reporting of financial data	44,410			
- Supplies and other services and charges	(18,630)	1FT	(1PT)	
1989 BUDGET	\$12,178,710	58FT	62PT	

1989 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.

1988 PERFORMANCES:

- Continue the same level of financial services 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.

1989 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.

RESOURCES:

	1987 REVISED			1988 REVISED			1989 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	5	0	0	3	1	0	3	0	0
PERSONAL SERVICES	\$	332,490		\$	220,790		\$	199,870	
SUPPLIES		3,250			3,250			2,650	
OTHER SERVICES		18,180			9,880			9,290	
TOTAL DIRECT COST:	\$	353,920		\$	233,920		\$	211,810	

55 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
1, 30

1989 P R O G R A M P L A N

DEPARTMENT: FINANCE
PROGRAM: Risk Management

DIVISION: FINANCE ADMINISTRATION

PURPOSE:

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

1988 PERFORMANCES:

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

1989 OBJECTIVES:

- Identify and treat 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:

	1987 REVISED			1988 REVISED			1989 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	4	0	0	3	0	0	2	0	0
PERSONAL SERVICES	\$	197,720		\$	199,950		\$	116,210	
SUPPLIES		7,620			4,440			5,000	
OTHER SERVICES		5,247,840			5,996,300			5,997,950	
CAPITAL OUTLAY		220			220			0	
TOTAL DIRECT COST:	\$	5,453,400		\$	6,200,910		\$	6,119,160	

PERFORMANCE MEASURES:

- Damage claims recovered (\$)	500,000	500,000	200,000
- Municipal contracts reviewed	550	550	400
- Worker's compensation claims reduced	576	550	400
- General liability claims reduced	325	315	275
- Auto liability claims controlled	160	160	150

55 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS: 21, 25, 27

1989 P R O G R A M P L A N

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.

1988 PERFORMANCES:

- 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.

1989 OBJECTIVES:

To meet Code and Charter reporting requirements.
Provide required reports for 625 active State and Federal Grants.

RESOURCES:

	1987 REVISED			1988 REVISED			1989 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	25	0	0	7	16	0	8	15	0
PERSONAL SERVICES	\$ 1,276,960			\$ 1,134,140			\$ 1,109,330		
SUPPLIES	16,960			16,450			15,940		
OTHER SERVICES	76,800			69,660			72,090		
CAPITAL OUTLAY	3,890			3,340			12,930		
TOTAL DIRECT COST:	\$ 1,374,610			\$ 1,223,590			\$ 1,210,290		
PROGRAM REVENUES:	\$ 8,200			\$ 0			\$ 7,010		

PERFORMANCE MEASURES:

- Input documents reviewed	51,500	51,400	51,400
- Reports prepared	13,700	10,700	10,700
- Funds verified	6,300	6,200	6,200
- Transactions input	756,870	673,600	620,000
- Active Grants Processed	775	655	625

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

2, 9, 12, 13, 14, 20, 22, 31, 33, 40, 42, 44, 55

1989 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.

1988 PERFORMANCES:

- Process payroll checks/advices for approximately 3450 employees on a biweekly basis.
- Provide regulatory agencies required payroll reports.
- Continue timely vendor payments to take advantage of all possible discounts offered to the municipality.

1989 OBJECTIVES:

- Issue 1600 manual payroll checks.
- Process 26 bi-weekly payrolls for approximately 3450 employees. Issuing approximately 91,500 checks/advices annually.
- Provide regulatory agencies required payroll reports timely.
- Continue timely vendor payments to take advantage of all possible discounts offered to the Municipality.

RESOURCES:

	1987 REVISED			1988 REVISED			1989 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	17	0	0	4	12	0	4	9	0
PERSONAL SERVICES	\$	675,920		\$	605,350		\$	532,590	
SUPPLIES		6,880			6,880			4,530	
OTHER SERVICES		12,770			12,970			14,700	
CAPITAL OUTLAY		750			390			390	
TOTAL DIRECT COST:	\$	696,320		\$	625,590		\$	552,210	

PERFORMANCE MEASURES:

- Manual payroll checks written	2,100	1,620	1,600
- Payroll data base transactions	17,900	21,000	16,000
- Biweekly checks/advices for apx. 3450 employees	104,500	95,000	91,500
- Accounts payable checks issued	42,500	33,000	33,000
- Vouchers paid	58,500	46,000	46,000
- Invoices paid	161,000	132,800	132,800

55 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS: 10, 11, 48, 49, 52

1989 PROGRAM PLAN

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.

1988 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.
- Implement new automated revenue deposit reporting system.

1989 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:

	1987 REVISED			1988 REVISED			1989 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	10	0	0	10	0	0	9	0	0
PERSONAL SERVICES	\$	448,990		\$	453,520		\$	432,520	
SUPPLIES		4,900			6,200			5,000	
OTHER SERVICES		46,060			66,180			55,950	
CAPITAL OUTLAY		3,950			560			450	
TOTAL DIRECT COST:	\$	503,900		\$	526,460		\$	493,920	
PROGRAM REVENUES:	\$	0		\$	10,000		\$	10,000	

PERFORMANCE MEASURES:

- Investment bids issued		94		94		94
- Cash receipts processed (method of counting receipts revised in 1988)		55,600		48,760		29,520
- Checks and advices dispersed		161,800		145,340		134,230
- Cashier training sessions provided		25		35		35
- Revenue Deposits verified		20,880		15,600		15,600

55 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
 3, 23, 24, 34, 38, 51

1989 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; and to administer hotel/motel tax collections.

1988 PERFORMANCES:

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

1989 OBJECTIVES:

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

RESOURCES:

	1987 REVISED			1988 REVISED			1989 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	8	0	0	9	0	0	9	0	0
PERSONAL SERVICES	\$	374,360		\$	386,510		\$	383,070	
SUPPLIES		8,090			7,340			6,000	
OTHER SERVICES		11,000			13,370			36,950	
CAPITAL OUTLAY		4,530			1,080			26,340	
TOTAL DIRECT COST:	\$	397,980		\$	408,300		\$	452,360	
PROGRAM REVENUES:	\$	0		\$	5,000		\$	0	

PERFORMANCE MEASURES:

- Hotel/Motel Tax collected (in \$)	3,493,120	3,493,120	3,493,120
- Receivables reduced (in \$000's)	13,703	14,650	14,770
- Small Claims Court cases processed	70	100	100
- Bankruptcy cases coordinated	650	700	700
- Court fines/Perm Fund Div executions (in \$)	0	250,000	251,000
- Liquor license protest collections (in \$)	100,000	210,000	210,000
- Ambulance services billed	8,073	8,073	8,073
- Insurance claims processed for EMS	2,500	2,500	2,500

55 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS: 17, 18, 32, 36, 45, 46, 47

1989 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; and to provide daily maintenance of the utilities' accounts receivable systems.

1988 PERFORMANCES:

- Process 1,620,000 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.
- Provide support for tax collections.

1989 OBJECTIVES:

- Process 1,620,000 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.
- Provide support for tax collections.

RESOURCES:

	1987 REVISED			1988 REVISED			1989 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	12	0	0	11	0	0	10	0	0
PERSONAL SERVICES	\$	384,260		\$	331,610		\$	317,410	
SUPPLIES		1,700			13,050			10,000	
OTHER SERVICES		4,450			36,310			26,980	
CAPITAL OUTLAY		3,320			14,440			340	
TOTAL DIRECT COST:	\$	393,730		\$	395,410		\$	354,730	

PERFORMANCE MEASURES:

- Remittances prepared for timely processing	1,620,000	1,620,000	1,390,000
- Returned/NSF checks processed	3,500	3,500	3,500
- Bank deposits reconciled	250	250	250
- Remittances processed	1,620,000	1,620,000	1,620,000
- Customer accounts researched	8,750	8,750	7,500

55 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS: 19, 37, 41, 43, 50

1989 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.

1988 PERFORMANCES:

- Assess 85,000 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.

1989 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 and participate in the A.A.A.O certification program.
- Assess personal and business property within the Municipality.
- Maintain ownership and legal descriptions for property in the MOA.
- Systematically review 28,500 commercial and residential properties.
- Respond to about 45,000 inquiries for information on real, personal and business property.
- 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.

1989 PROGRAM PLAN

DEPARTMENT: FINANCE
 PROGRAM: Property Appraisal
 RESOURCES:

DIVISION: PROPERTY ASSESSMENT

	1987 REVISED			1988 REVISED			1989 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	48	0	0	7	40	0	7	38	0
PERSONAL SERVICES	\$ 2,252,340			\$ 2,338,610			\$ 2,233,580		
SUPPLIES	37,300			33,640			28,200		
OTHER SERVICES	137,080			152,360			134,120		
CAPITAL OUTLAY	5,900			6,820			3,810		
TOTAL DIRECT COST:	\$ 2,432,620			\$ 2,531,430			\$ 2,399,710		
PROGRAM REVENUES:	\$ 27,800			\$ 15,700			\$ 16,490		
PERFORMANCE MEASURES:									
- Certify rolls (includes coordination and preparation)	6			6			6		
- Process exemption requests. (incl. Sr. Citizens & Veterans).	5,700			6,000			6,250		
- Public/MOA inquires, customer contacts	64,800			77,300			73,800		
- Maintain property records	81,500			85,000			85,000		
- Personnel admin for division staff	48			48			48		
- Valuation of personal/business property returns	24,500			24,000			22,800		
- Revaluation of real property (includes admin processing)	85,000			85,000			73,950		
- Input real/business/personal property data	100,000			125,000			92,000		
- Business property discovery program	65			50			20		
- Add new commercial construction to roll. (inc. admin process)	670			680			400		
- Conduct on-site physical reinventories. (inc. admin process)	18,780			28,300			10,490		
- Prepare appeals to the Board of Equalization (inc. admin review)	1,008			1,500			1,500		
- Add residential new construction/remodels to assessment roll.	1,000			1,100			350		
- Edit & balance personal & bus. rolls for value & tax certification.	10			10			10		
- Coordinate Real Property Appeals' Process.	7,500			3,200			1,500		

55 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
 4, 5, 6, 7, 15, 16, 26, 28, 53, 54