

FINANCE

FINANCE

Mayor

Finance
Administration
1311

Risk Management
1330

Self-Insurance
1332

Controller
1320

Treasury
1340

Property Appraisal
1350

Controller Administration 1321
General Accounting 1322
Payroll 1323
Accounts Payable 1324
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 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

	1992	1993
Direct Costs	\$14,224,750	\$14,571,730
Program Revenues	\$ 50,020	\$ 153,550
Personnel	126FT 4PT	121FT 8PT

1993 RESOURCE PLAN

DEPARTMENT: FINANCE

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY			
	1992 REVISED	1993 BUDGET	1992 REVISED		1993 BUDGET	
			FT	PT	T	TOTAL
FINANCE ADMINISTRATION	185,080	192,850	2			2
CONTROLLER	2,054,490	2,159,080	36			36
RISK MANAGEMENT	278,570	295,800	4			4
TREASURY	2,189,520	2,304,440	39	4		43
PROPERTY ASSESSMENT	2,822,450	3,009,560	45			45
SELF INSURANCE	6,694,640	6,610,000				
OPERATING COST	14,224,750	14,571,730	126	4		130
ADD DEBT SERVICE	0	0				
DIRECT ORGANIZATION COST	14,224,750	14,571,730				
ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS	6,381,820	5,712,670				
TOTAL DEPARTMENT COST	20,606,570	20,284,400				
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	12,353,430	12,018,300				
FUNCTION COST	8,253,140	8,266,100				
LESS PROGRAM REVENUES	50,020	153,550				
NET PROGRAM COST	8,203,120	8,112,550				

1993 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
FINANCE ADMINISTRATION	175,410	1,000	10,690	5,750	192,850
CONTROLLER	2,110,980	13,740	62,480	12,390	2,199,590
RISK MANAGEMENT	281,570	3,700	10,130	400	295,800
TREASURY	2,092,570	29,750	206,690	12,970	2,341,980
PROPERTY ASSESSMENT	2,870,640	31,000	154,440	1,200	3,057,280
SELF INSURANCE			6,610,000		6,610,000
DEPT. TOTAL WITHOUT DEBT SERVICE	7,531,170	79,190	7,054,430	32,710	14,697,500
LESS VACANCY FACTOR	125,770				125,770
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	7,405,400	79,190	7,054,430	32,710	14,571,730

RECONCILIATION FROM 1992 REVISED TO 1993 BUDGET REQUEST
--

DEPARTMENT: FINANCE

	<u>DIRECT COSTS</u>	<u>POSITIONS</u>		
		FT	PT	T
1992 REVISED BUDGET:	\$14,224,750	126	4	0
1992 ONE-TIME REQUIREMENTS:				
- None				
AMOUNT REQUIRED TO CONTINUE EXISTING PROGRAMS IN 1993:				
- Salaries and Benefits Adjustment	497,620			
- Non-Personal Services Inflation Adjustment	253,570			
	<hr/>			
1992 CONTINUATION LEVEL:	\$14,975,940			
TRANSFERS TO/FROM OTHER DEPARTMENTS:				
- None.				
REDUCTIONS IN COSTS OF EXISTING PROGRAMS:				
- General Accounting - Accountant	(56,070)	(1)		
- Self-Insurance - Catastrophe Loss Insurance	(84,640)			
- Remittance Processing - Accounting Clerk I	(31,760)	(4)	4	
- Remittance Processing - Accounting Clerk II	(9,520)	(1)	1	
- Remittance Processing - Accounting Clerk II	(7,460)		(1)	
EXPANSIONS IN EXISTING PROGRAMS:				
- None				
NEW PROGRAMS:				
- Indigent Defense Judgment Collection	55,470	1		
MISCELLANEOUS INCREASES (DECREASES):				
- Miscellaneous Account Changes	(16,660)			
- Non-Personal Services Inflation Absorption	(253,570)			
	<hr/>			
1993 BUDGET REQUEST	<u>\$14,571,730</u>	<u>121FT</u>	<u>8PT</u>	<u>0T</u>

1993 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.

1992 PERFORMANCES:

- 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.

1993 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:

	1991 REVISED			1992 REVISED			1993 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	2	0	0	2	0	0	2	0	0
PERSONAL SERVICES	\$	140,770		\$	167,640		\$	175,410	
SUPPLIES		1,000			1,000			1,000	
OTHER SERVICES		8,840			10,690			10,690	
CAPITAL OUTLAY		760			5,750			5,750	
TOTAL DIRECT COST:	\$	151,370		\$	185,080		\$	192,850	

76 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
1, 26

1993 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.

1992 PERFORMANCES:

- Process 26 bi-weekly payrolls for approximately 3240 employees and issue approximately 84,100 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.

1993 OBJECTIVES:

- Process 26 bi-weekly payrolls for approximately 3300 employees and issue approximately 85,000 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:

	1991 REVISED			1992 REVISED			1993 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	13	0	0	13	0	0	13	0	0
PERSONAL SERVICES	\$	571,030		\$	624,080		\$	669,940	
SUPPLIES		4,480			4,810			4,810	
OTHER SERVICES		15,210			14,340			14,340	
CAPITAL OUTLAY		16,500			1,000			1,000	
TOTAL DIRECT COST:	\$	607,220		\$	644,230		\$	690,090	

PERFORMANCE MEASURES:

- Manual payroll checks written		1,400		1,400		1,350
- Payroll data base transactions		9,000		9,000		9,200
- Biweekly checks/advices		85,278		84,100		85,000
- Accounts payable checks issued		28,200		29,600		29,600
- Vouchers paid		39,100		42,500		42,500
- Invoices paid		123,200		124,500		124,500
- Manual checks, leave adj leave dontns, adjsting wrksht input transactn.		20,786		21,500		22,300

76 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
6, 7, 19, 30, 35, 49, 60

1993 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.

1992 PERFORMANCES:

- 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 Financial Information System (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.

1993 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.

1993 P R O G R A M P L A N

DEPARTMENT: FINANCE

DIVISION: CONTROLLER

PROGRAM: Financial Record Management

RESOURCES:

	1991 REVISED			1992 REVISED			1993 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	23	0	0	23	0	0	22	0	0
PERSONAL SERVICES	\$ 1,239,860			\$ 1,341,000			\$ 1,400,530		
SUPPLIES	8,650			8,950			8,930		
OTHER SERVICES	51,090			49,430			48,140		
CAPITAL OUTLAY	10,580			10,880			11,390		
TOTAL DIRECT COST:	\$ 1,310,180			\$ 1,410,260			\$ 1,468,990		
PROGRAM REVENUES:	\$ 4,800			\$ 4,800			\$ 0		
PERFORMANCE MEASURES:									
- Input documents reviewed	1,600			1,625			1,000		
- Reports prepared	8,842			8,500			5,000		
- Funds verified	1,200			1,200			1,100		
- Transactions input	544,860			599,346			599,346		
- Grants accounted for in single audits (state and federal)	450			415			500		
- Funds Managed	81			95			95		
- Individual grant revenue confirmations completed	600			550			510		

76 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
2, 8, 9, 10, 27, 31, 32, 33, 45, 46, 47, 55, 56, 59, 66

1993 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 property taxes; to maintain taxes receivable; to issue tax certificates; to provide tax information to the public; to provide for annual foreclosure for unpaid taxes.

1992 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.

1993 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:

	1991 REVISED			1992 REVISED			1993 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	6	0	0	6	0	0	6	0	0
PERSONAL SERVICES	\$	246,950		\$	248,450		\$	270,090	
SUPPLIES		8,500			12,700			9,000	
OTHER SERVICES		81,270			82,100			79,730	
CAPITAL OUTLAY		400			420			420	
TOTAL DIRECT COST:	\$	337,120		\$	343,670		\$	359,240	
PROGRAM REVENUES:	\$	1,000		\$	1,000		\$	3,500	

PERFORMANCE MEASURES:

- Tax bills issued	120,761	125,120	126,820
- Assessor adjustments	3,734	3,735	3,735
- Replats processed	97	101	90
- Foreclosures	1,845	1,845	1,845
- Tax payments processed on a timely basis	143,318	145,540	145,540
- Tax certificates issued	471	620	480

76 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
12, 34, 38

1993 P R O G R A M P L A N

DEPARTMENT: FINANCE

DIVISION: TREASURY

PROGRAM: Delinquent and Miscellaneous Collections

RESOURCES:

	1991 REVISED			1992 REVISED			1993 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	14	0	0	13	0	0	14	0	0
PERSONAL SERVICES	\$	604,750		\$	653,670		\$	721,770	
SUPPLIES		4,250			4,600			5,100	
OTHER SERVICES		64,570			51,950			55,910	
CAPITAL OUTLAY		400			720			10,480	
TOTAL DIRECT COST:	\$	673,970		\$	710,940		\$	793,260	
PROGRAM REVENUES:	\$	0		\$	0		\$	110,500	
PERFORMANCE MEASURES:									
- Receivables reduced (in \$000's)		13,509			12,328			13,500	
- Small Claims Court cases filed		250			175			250	
- Bankruptcy cases coordinated		30			30			20	
- Court fines/Perm Fund Div executions (in \$)		139,376			145,000			200,000	
- Recoveries (in \$)		197,152			275,000			197,000	
- Ambulance services billed		6,623			7,500			7,000	
- Insurance claims processed for EMS		3,610			3,000			3,600	
- Indigent defense fees/ Perm Fund assignments (in \$)		0			0			100,000	

76 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
13, 20, 39, 51, 63, 67, 70, 74

1993 PROGRAM PLAN

DEPARTMENT: FINANCE DIVISION: TREASURY
 PROGRAM: Cash Management & Misc Tax Collection

PURPOSE:

To collect and account for all monies received by the Municipality and disburse accounts payable and payroll checks. To maintain security of all revenue collections and check disbursements. To administer and enforce the Tobacco Tax and Hotel/Motel Tax collection systems.

1992 PERFORMANCES:

- Verify all MOA cash receipts and supporting documentation prior to Financial Information System (FIS) recording in general ledger.
- Provide accountability for the municipal cash flow.
- Maintain control and security of all municipal cash collections.
- Maintain control of disbursements of municipal checks.
- Administer and enforce the Tobacco Tax and Hotel/Motel Tax collection systems.

1993 OBJECTIVES:

- Verify all MOA cash receipts and supporting documentation prior to FIS recording in general ledger.
- Provide accountability for the municipal cash flow.
- Maintain control and security of all municipal cash collections.
- Maintain control of disbursements of municipal checks.
- Administer and enforce the Tobacco Tax and Hotel/Motel Tax collection systems.

RESOURCES:

	1991 REVISED			1992 REVISED			1993 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	6	0	0	6	0	0	6	0	0
PERSONAL SERVICES	\$	245,650		\$	270,130		\$	287,880	
SUPPLIES		3,550			3,100			2,750	
OTHER SERVICES		21,960			13,690			13,960	
CAPITAL OUTLAY		1,700			720			720	
TOTAL DIRECT COST:	\$	272,860		\$	287,640		\$	305,310	
PROGRAM REVENUES:	\$	0		\$	0		\$	10,000	

PERFORMANCE MEASURES:

- Cash receipts processed		27,350		27,350		27,350
- Checks and advices disbursed		120,300		120,500		113,000
- Revenue deposits verified		17,000		17,000		17,000
- Tobacco tax collected	2,414,710		2,911,150		2,989,700	
- Hotel/Motel tax collected	5,817,380		6,035,000		6,035,000	

76 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
 11, 22, 40

1993 P R O G R A M P L A N

DEPARTMENT: FINANCE
PROGRAM: Remittance Processing

DIVISION: TREASURY

PURPOSE:

To process all utility 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.

1992 PERFORMANCES:

- Process 1,572,000 utility payments throughout the year.
- Prepare an average daily deposit of \$785,000.
- Monitor and process all returned checks for collection.
- Process exception items as required.
- Process tax collections through remittance processor machine.

1993 OBJECTIVES:

- Process 1,572,000 utility payments throughout the year.
- Prepare an average daily deposit of \$785,000.
- Monitor and process all returned checks for collection.
- Process exception items as required.
- Process tax collections through remittance processor machine.

RESOURCES:

	1991 REVISED			1992 REVISED			1993 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	12	2	0	9	4	0	4	8	0
PERSONAL SERVICES	\$	420,260		\$	427,310		\$	398,800	
SUPPLIES		6,900			9,100			8,500	
OTHER SERVICES		37,750			37,520			43,580	
CAPITAL OUTLAY		9,350			4,130			630	
TOTAL DIRECT COST:	\$	474,260		\$	478,060		\$	451,510	

PERFORMANCE MEASURES:

- Remittances prepared and processed	1,534,700	1,572,000	1,572,000
- Returned/NSF checks processed	4,908	4,500	4,500

76 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
14, 21, 37, 50, 62, 68

1993 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.

1992 PERFORMANCES:

- Assess 86,800 parcels of real property within the Municipality.
- Certify seven (7) 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 properties within the MOA.
- Systematically review 14,500 commercial and residential properties.
- Respond to about 125,000 inquiries for information on real and personal/business properties.
- Research and resolve real and personal/business property valuation protests at the administrative level.
- Implement a computerized system for all personal/business property records.
- Research and prepare formal appeals to the Board of Equalization.
- Institute an automated real property cadastral mapping system.

1993 OBJECTIVES:

- Assess 86,459 parcels of real property within the Municipality.
- Certify seven (7) 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 properties within the MOA.
- Systematically review 14,500 commercial and residential properties.
- Respond to about 150,000 inquiries for information on real and personal/business properties.
- Research and resolve real and personal/business property valuation protests at the administrative level.
- Implement a computerized system for all personal/business property records.
- Research and prepare formal appeals to the Board of Equalization.
- Institute a computerized Real Property cartographics system.

1993 P R O G R A M P L A N

DEPARTMENT: FINANCE
 PROGRAM: Property Appraisal
 RESOURCES:

DIVISION: PROPERTY ASSESSMENT

	1991 REVISED			1992 REVISED			1993 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	45	0	0	45	0	0	45	0	0
PERSONAL SERVICES	\$ 2,418,280			\$ 2,632,600			\$ 2,822,920		
SUPPLIES		32,980			29,110			31,000	
OTHER SERVICES		140,680			147,610			154,440	
CAPITAL OUTLAY		24,830			13,130			1,200	
TOTAL DIRECT COST:	\$ 2,616,770			\$ 2,822,450			\$ 3,009,560		
PROGRAM REVENUES:	\$ 17,700			\$ 20,500			\$ 16,000		
PERFORMANCE MEASURES:									
- Certify rolls (includes coordination and preparation)			6			7			7
- Process exemption requests. (incl. Sr. Citizens & Veterans).		14,450			14,450			16,750	
- Public/MOA inquiries, customer contacts		98,500			121,251			149,885	
- Maintain property records		85,000			95,500			120,625	
- Valuation of personal/business property returns		22,800			22,500			22,500	
- Revaluation of real property (includes admin processing)		84,500			86,800			86,459	
- Input real/business/personal property data		44,000			113,700			74,500	
- Business property discovery program			30			30			35
- Add new commercial construction to roll. (inc. admin process)			485			320			339
- Conduct on-site physical reinventories. (inc. admin process)		11,350			7,675			3,970	
- Prepare appeals to the Board of Equalization (inc. admin review)		1,400			3,376			3,030	
- Add residential new construction/remodels to assessment roll.			350		1,000			875	
- Coordinate Real Property Appeals' Process.		2,800			3,875			3,875	
- Business/Personal Property Audit Program			300		300			275	

76 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
 5, 15, 16, 17, 23, 24, 25, 42, 43, 44, 48, 52, 53, 54, 58,
 64, 65, 69, 71, 72, 73, 75, 76

1993 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.

1992 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.

1993 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:

	1991 REVISED			1992 REVISED			1993 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	4	0	0	4	0	0	4	0	0
PERSONAL SERVICES	\$	230,920		\$	264,340		\$	281,570	
SUPPLIES		3,900			3,700			3,700	
OTHER SERVICES		6,591,930			6,704,370			6,620,130	
CAPITAL OUTLAY		1,000			800			400	
TOTAL DIRECT COST:	\$	6,827,750		\$	6,973,210		\$	6,905,800	
PROGRAM REVENUES:	\$	1,001,160		\$	0		\$	0	

PERFORMANCE MEASURES:

- Damage claims recovered (\$)	500,000	600,000	600,000
- Municipal contracts reviewed	550	600	600
- Worker's compensation claims reduced	550	550	550
- General liability claims reduced	315	315	315
- Auto liability claims controlled	160	160	160

76 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
3, 18, 28, 36