

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 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

	1989	1990
Direct Costs	\$12,690,200	\$12,712,030
Program Revenues	\$ 143,500	\$ 39,680
Personnel	129FT 2T	130FT 1PT 1T

1990 RESOURCE PLAN

DEPARTMENT: FINANCE

DIVISION	FINANCIAL SUMMARY		PERSONNEL SUMMARY							
	1989 REVISED	1990 BUDGET	1989 REVISED				1990 BUDGET			
			FT	PT	T	TOTAL	FT	PT	T	TOTAL
FINANCE ADMINISTRATION	370,920	426,110	6			6	6			6
CONTROLLER	1,764,320	1,789,450	34			34	34			34
TREASURY	2,021,430	2,218,890	42		2	44	45	1	1	48
PROPERTY ASSESSMENT	2,577,330	2,620,830	47			47	45			45
SELF INSURANCE	5,956,200	5,656,750								
OPERATING COST	12,690,200	12,712,030	129		2	131	130	1	1	132
ADD DEBT SERVICE	0	0								
DIRECT ORGANIZATION COST	12,690,200	12,712,030								
ADD INTRAGOVERNMENTAL CHARGES FROM OTHERS	6,069,860	6,334,110								
TOTAL DEPARTMENT COST	18,760,060	19,046,140								
LESS INTRAGOVERNMENTAL CHARGES TO OTHERS	12,501,590	12,401,050								
FUNCTION COST	6,258,470	6,645,090								
LESS PROGRAM REVENUES	143,500	39,680								
NET PROGRAM COST	6,114,970	6,605,410								

1990 RESOURCES BY CATEGORY OF EXPENSE

DIVISION	PERSONAL SERVICES	SUPPLIES	OTHER SERVICES	CAPITAL OUTLAY	TOTAL DIRECT COST
FINANCE ADMINISTRATION	392,590	7,050	19,770	6,700	426,110
CONTROLLER	1,739,560	13,760	67,250	9,390	1,829,960
TREASURY	1,911,410	33,810	270,980	33,110	2,249,310
PROPERTY ASSESSMENT	2,480,990	35,560	147,960	4,040	2,668,550
SELF INSURANCE			5,656,750		5,656,750
DEPT. TOTAL WITHOUT DEBT SERVICE	6,524,550	90,180	6,162,710	53,240	12,830,680
LESS VACANCY FACTOR	118,650				118,650
ADD DEBT SERVICE					
TOTAL DIRECT ORGANIZATION COST	6,405,900	90,180	6,162,710	53,240	12,712,030

RECONCILIATION FROM 1989 REVISED TO 1990 BUDGET

DEPARTMENT: FINANCE

	DIRECT COSTS	POSITIONS		
		FT	PT	T
1989 REVISED BUDGET:	\$12,690,200	129FT		2T
Amount Required to Continue Existing Programs in 1990:	368,330		1PT	(1T)
REDUCTIONS TO EXISTING PROGRAMS:				
- Property Appraisal appraiser staff	(106,900)	(2FT)		
- Savings due to addition of loss control position in 1989	(299,450)			
EXPANSIONS IN EXISTING PROGRAMS:				
- None				
NEW PROGRAMS:				
- Administration of tobacco tax	180,000	3FT		
MISCELLANEOUS INCREASES (DECREASES):				
- Duties of handling receivables in bankruptcy to be performed by Municipal Attorney's Office	(110,000)			
- Personnel adjustments	(21,710)			
- Capital outlay	7,160			
- Supplies	(12,190)			
- Other services and charges	16,590			
1990 BUDGET	\$12,712,030	130FT	1PT	1T

1990 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.

1989 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.

1990 OBJECTIVES:

- 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.

RESOURCES:

	1988 REVISED			1989 REVISED			1990 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	3	1	0	3	0	0	3	0	0
PERSONAL SERVICES	\$	220,790		\$	197,560		\$	209,840	
SUPPLIES		3,250			2,650			1,350	
OTHER SERVICES		9,880			9,290			12,720	
TOTAL DIRECT COST:	\$	233,920		\$	209,500		\$	223,910	

57 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
1, 31

1990 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.

1989 PERFORMANCES:

- 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.

1990 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:

	1988 REVISED			1989 REVISED			1990 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	3	0	0	2	0	0	3	0	0
PERSONAL SERVICES	\$	199,950		\$	147,670		\$	182,750	
SUPPLIES		4,440			7,000			5,700	
OTHER SERVICES		5,996,300			5,962,950			5,663,800	
CAPITAL OUTLAY		220			0			6,700	
TOTAL DIRECT COST:	\$	6,200,910		\$	6,117,620		\$	5,858,950	

PERFORMANCE MEASURES:

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

57 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
2, 42, 43, 44

1990 P R O G R A M P L A N

DEPARTMENT: FINANCE
PROGRAM: Financial Record Management

DIVISION: CONTROLLER

PURPOSE:

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

1989 PERFORMANCES:

- To meet Code and Charter reporting requirements
- To provide required reports for 625 active State and Federal grants.

1990 OBJECTIVES:

- 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 direct interface of subsystems with the general ledger.
- Enhance processing tasks through use of mainframe application systems.

RESOURCES:

	1988 REVISED			1989 REVISED			1990 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	7	16	0	8	15	0	22	0	0
PERSONAL SERVICES	\$ 1,134,140			\$ 1,132,880			\$ 1,160,640		
SUPPLIES	16,450			12,390			9,310		
OTHER SERVICES	69,660			64,090			54,160		
CAPITAL OUTLAY	3,340			12,930			8,500		
TOTAL DIRECT COST:	\$ 1,223,590			\$ 1,222,290			\$ 1,232,610		
PROGRAM REVENUES:	\$ 0			\$ 7,010			\$ 4,800		

PERFORMANCE MEASURES:

- Input documents reviewed	1,730	1,600	1,675
- Reports prepared	9,115	8,600	8,800
- Funds verified	1,310	1,300	1,250
- Transactions input	673,600	620,000	631,400
- Grants accounted for in single audits (state and federal)	263	270	290
- Funds Managed	95	102	102
- Individual grant revenue confirmations completed	653	615	590

57 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
3, 23, 24, 25, 26, 40, 41, 49, 54

1990 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.

1989 PERFORMANCES:

- Process 26 bi-weekly payrolls for approximately 3450 employees and issue approximately 91,500 checks/advices annually.
- Prepare and submit required payroll reports to regulatory agencies.
- Review vendor invoices and efficiently process vendor payments to insure that all possible discounts allowed the Municipality are taken.

1990 OBJECTIVES:

- Process 26 bi-weekly payrolls for approximately 3450 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.

RESOURCES:

	1988 REVISED			1989 REVISED			1990 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	4	12	0	4	9	0	12	0	0
PERSONAL SERVICES	\$	605,350		\$	520,250		\$	538,410	
SUPPLIES		6,880			6,690			4,450	
OTHER SERVICES		12,970			14,700			13,090	
CAPITAL OUTLAY		390			390			890	
TOTAL DIRECT COST:	\$	625,590		\$	542,030		\$	556,840	

PERFORMANCE MEASURES:

- Manual payroll checks written	1,620	1,600	1,400
- Payroll data base transactions	21,000	16,000	9,000
- Biweekly checks/advices for apx. 3450 employees	95,000	91,500	84,500
- Accounts payable checks issued	31,400	29,000	30,500
- Vouchers paid	43,800	41,000	43,000
- Invoices paid	125,000	115,000	121,000

57 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
9, 22, 39, 50

1990 P R O G R A M P L A N

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.

1989 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.

1990 OBJECTIVES:

Same as 1989.

RESOURCES:

	1988 REVISED			1989 REVISED			1990 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	9	0	0	15	0	0	15	0	0
PERSONAL SERVICES	\$	386,510		\$	577,840		\$	636,620	
SUPPLIES		7,340			6,000			4,680	
OTHER SERVICES		13,370			146,950			50,770	
CAPITAL OUTLAY		1,080			26,340			750	
TOTAL DIRECT COST:	\$	408,300		\$	757,130		\$	692,820	
PROGRAM REVENUES:	\$	5,000		\$	0		\$	0	

PERFORMANCE MEASURES:

- Hotel/Motel Tax collected (in \$)	3,493,120	3,493,120	3,934,140
- Receivables reduced (in \$000's)	14,650	15,370	12,530
- Small Claims Court cases processed	100	100	175
- Bankruptcy cases coordinated	700	700	550
- Court fines/Perm Fund Div executions (in \$)	250,000	251,000	200,000
- Liquor license protest collections (in \$)	210,000	210,000	283,765
- Ambulance services billed	8,073	8,073	6,700
- Insurance claims processed for EMS	2,500	2,500	2,500

57 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
13, 17, 19, 32, 38, 45, 46

1990 PROGRAM PLAN

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.

1989 PERFORMANCES:

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

1990 OBJECTIVES:

Same as 1989.

RESOURCES:

	1988 REVISED			1989 REVISED			1990 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	6	0	0	6	0	0	6	0	0
PERSONAL SERVICES	\$	228,700		\$	226,450		\$	244,230	
SUPPLIES		22,900			19,000			8,500	
OTHER SERVICES		104,630			133,830			111,320	
CAPITAL OUTLAY		9,600			600			0	
TOTAL DIRECT COST:	\$	365,830		\$	379,880		\$	364,050	
PROGRAM REVENUES:	\$	2,200		\$	0		\$	1,000	

PERFORMANCE MEASURES:

- Tax bills issued	155,000	120,000	120,000
- Assessor adjustments	5,800	5,800	5,800
- Replats processed	125	125	125
- Foreclosures processed	2,300	2,300	2,300
- Tax Payments processed	140,000	140,000	140,000
- Tax Certificates issued	300	300	300
- Maintenance input	15,000	15,000	32,500
(# records updated)			

57 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
12, 18, 21, 35

1990 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.

1989 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.

1990 OBJECTIVES:

- Process 1,500,000 utility payments throughout the year.
- Same as above.

RESOURCES:

	1988 REVISED			1989 REVISED			1990 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	11	0	0	10	0	0	12	1	1
PERSONAL SERVICES	\$	331,610		\$	358,910		\$	424,040	
SUPPLIES		13,050			10,000			10,450	
OTHER SERVICES		36,310			26,980			30,770	
CAPITAL OUTLAY		14,440			1,540			350	
TOTAL DIRECT COST:	\$	395,410		\$	397,430		\$	465,610	

PERFORMANCE MEASURES:

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

57 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
16, 33, 36, 37, 48, 53, 55

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.

1989 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 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 80,000 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.

1990 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 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.

1990 PROGRAM PLAN

DEPARTMENT: FINANCE
PROGRAM: Property Appraisal
RESOURCES:

DIVISION: PROPERTY ASSESSMENT

	1988 REVISED			1989 REVISED			1990 BUDGET		
	FT	PT	T	FT	PT	T	FT	PT	T
PERSONNEL:	7	40	0	7	40	0	45	0	0
PERSONAL SERVICES	\$ 2,338,610			\$ 2,399,030			\$ 2,433,270		
SUPPLIES	33,640			33,660			35,560		
OTHER SERVICES	152,360			140,830			147,960		
CAPITAL OUTLAY	6,820			3,810			4,040		
TOTAL DIRECT COST:	\$ 2,531,430			\$ 2,577,330			\$ 2,620,830		
PROGRAM REVENUES:	\$ 15,700			\$ 16,490			\$ 17,050		
PERFORMANCE MEASURES:									
- Certify rolls (includes coordination and preparation)	6			6			12		
- Process exemption requests. (incl. Sr. Citizens & Veterans).	6,000			6,250			6,750		
- Public/MOA inquiries, customer contacts	77,300			74,550			96,050		
- Maintain property records	85,000			85,000			85,000		
- Valuation of personal/business property returns	24,000			22,800			22,800		
- Revaluation of real property (includes admin processing)	85,000			73,950			79,050		
- Input real/business/personal property data	125,000			92,000			44,000		
- Business property discovery program	50			30			35		
- Add new commercial construction to roll. (inc. admin process)	680			400			400		
- Conduct on-site physical reinventories. (inc. admin process)	28,300			10,490			10,150		
- Prepare appeals to the Board of Equalization (inc. admin review)	1,500			1,500			1,850		
- Add residential new construction/remodels to assessment roll.	1,100			350			350		
- Coordinate Real Property Appeals' Process.	3,200			1,500			3,200		
- Business/Personal Property Audit Program	0			120			300		

57 SERVICE LEVELS ARE FUNDED FOR THE DEPARTMENT. THIS PROGRAM HAS LEVELS:
5, 6, 7, 8, 10, 11, 27, 28, 29, 30, 51, 52, 56